



Special Notice

CALIFORNIA STATE BOARD
OF EQUALIZATION
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SACRAMENTO, CA 95814

EXECUTIVE DIRECTOR
DAVID J. GAU

BOE WEBSITE AND
BOARD MEMBER CONTACT
INFORMATION
www.boe.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Beginning January 1, 2017, Only One Claim for Refund is Required for Installment Payments Made Toward a Billing

Beginning January 1, 2017, if you are making installment payments on a final *Notice of Determination* (billing) and are disputing your tax liability, you may file one *timely claim for refund* to cover *all* future payments applied to that billing, and any prior payments that remain within the applicable statute of limitations (see heading below, "**Deadlines to file a timely claim for refund**"). If you are disputing more than one billing, you must file a timely claim for refund for each separate billing.

Deadlines to file a timely claim for refund

A claim for refund is considered timely if it is filed within the following dates, whichever occurs *last*:

- Three years from the return due date for the period the claimed overpayment was made,
- Six months from the date of the claimed overpayment,
- Six months from the date the billing became final, or
- Three years from the date the California State Board of Equalization collected an involuntary payment by use of enforcement procedures, such as levies or liens. (Payments made to release liens are subject to the six month statute as they are considered voluntary.)

What do I need to do?

If you are currently making installment payments on a disputed tax liability, you will need to submit one final claim for refund on or after January 1, 2017, for each billing that has been issued to you. A claim for refund submitted on or after January 1, 2017, will cover all future payments you make towards a single billing, in addition to prior payments that are still within the applicable statute of limitations. Claims submitted prior to January 1, 2017, will *not* cover any future payments.

How do I obtain more information?

For more information, please see [Assembly Bill 1856](#), Ch. 98 (2016). You may also call the Customer Service Center at 1-800-400-7115 (TTY:711) weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.