

The proposed audit findings you received from our auditor are subject to review. Once the audit review is complete, you will receive a bill called a *Notice of Determination*. The audit review process may take several weeks, and during that period, interest on your tax/fee amount due will continue to accrue. However, you may choose to pay the proposed audit amount due in full or pay a portion before receiving the bill.

What You Need to Know

- You will save additional interest if you make an early payment.
- You can make an early payment on any amount due, all or part of the tax/fee, or only the items for which you agree.
- Your early payment does not affect your right to protest the proposed amount due or to receive a refund.
Note: You may also file CDTFA-101, *Claim for Refund or Credit*, with each early payment on an amount for which you disagree. This ensures the deadline for filing a claim does not pass.
- Interest does not accrue on the interest or penalty portion of the audited amount due.

Sales and Use Tax (including Lumber Assessment)

- Payments are used to reduce the amount owed in the following order: tax, lumber assessment, interest on tax, interest on lumber assessment, penalties on tax, and penalties on lumber assessment.
- Payments must be made online or postmarked by the last day of the month to avoid additional interest.

Other Taxes and Fees

- Payments on motor vehicle fuel and jet fuel amounts are first used to reduce interest, then penalty, and then tax. Therefore, interest will continue to accrue until the entire amount owed is paid.
- Payments on all other taxes/fees are first used to reduce the tax/fee owed, then interest, and then penalty.
- Payments must be made online or postmarked by the day of the month the return is due to avoid additional interest. For example, if a return is due on May 25, payment must be made online or postmarked by the 25th of the month.

Pay Online

- Visit our website at www.cdtfa.ca.gov.
- Click on the “File and Make Payment” button and log in using your current username and password.
- Select the “Make a Payment” option and follow the instructions.
- Select “Audit” as the payment type.
- Do not provide a Notice ID number if you have not yet received a bill.

Pay by Mail

- Send your payment along with this completed form to:

California Department of Tax and Fee Administration
or State Board of Equalization
Cashier Unit MIC:13
PO Box 942879, Sacramento, CA 94279-0013

THE ATTACHED PAYMENT IS FOR AN AUDIT NOT YET BILLED

NAME _____

ACCOUNT NUMBER _____

AUDIT PERIOD _____

through

| AMOUNT ENCLOSED | PAYMENT AMOUNT FOR LUMBER ASSESSMENT | TOTAL AMOUNT ENCLOSED |
|-----------------|--------------------------------------|-----------------------|
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