

The California Department of Tax and Fee Administration (CDTFA) requires that all cash payments over \$20,000 be made by appointment and only at designated offices. You must call your local office for an appointment to make your payment at least 21 business days before the due date. This will allow time for us to schedule the California Highway Patrol to perform our verification. We will provide you the date, time, and location to make your payment. **If you do not have an appointment and you are paying over \$20,000, we will not accept your payment.** If you will be making a payment for an amount greater than \$20,000, you must follow the additional instructions provided below.

Payments Over \$20,000

In addition to scheduling an appointment with us to make your payment, you must do all of the following:

1. Place the cash payment in a clear, tamper-resistant, bank-deposit-type payment bag that is 9" x 12" or smaller. Bags may be purchased at office supply stores or online.
2. Please do not overstuff the payment bag. Use multiple bags if your payment does not fit in one bag. Please contact your local office if you have any questions or need to see a sample bag.
3. Complete CDTFA-705, *Currency Deposit*, and place it in the bag, ensuring the information on the form is visible through the payment bag. If your payment requires multiple bags, you must include a CDTFA-705 in **each** bag.
4. Sort the cash by denomination with all bills facing the same direction. We will not accept mutilated, contaminated, worn, or counterfeit currency. The currency counter will be unable to read these notes. We will contact you about bills that cannot be counted and will return them to you. However, counterfeit bills will not be returned.
5. Write the following on the outside of each payment bag:
 - Customer's name
 - Account number
 - Date
 - Payment amount included in the bag.

If you are making payments to multiple accounts, you must use a separate bag for each account.

When you make a cash payment in person, please enclose it in a sealed bag before entering our lobby.

When you present a cash deposit bag to make a payment at a CDTFA office, we will give you a conditional receipt which states the amount you listed on the deposit voucher. The payment will be counted later for verification. We will contact you if a discrepancy is found during the verification process. We will only credit your account for the amount that has been verified and accepted by us.

If you disagree with the verified amount, you may complete CDTFA-245-CAD, *Cash Payment Dispute*, to have your case reviewed.