MOTOR CARRIER OFFICE

The proposed audit findings you received from our auditor are under 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, during which time interest on your tax 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, on all or a portion of the tax, 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 a CDTFA-101, *Claim for Refund*, 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.
- Payment is first used to reduce the tax owed, then interest, and then penalty.
- Payment must be made online or postmarked by the last day of the month the return is due to avoid additional interest.

Payment Online

- Visit our website at www.cdtfa.ca.gov.
- Click on the Login button and log in using current User ID.
- Select 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 payment with this completed form to:

California Department of Tax and Fee Administration

Motor Carrier Office

1030 Riverside Parkway, Suite 125, West Sacramento, CA 95605-1527

NAME	
CDTFA ACCOUNT NUMBER	
AUDIT PERIOD	TOTAL AMOUNT ENCLOSED

THE ATTACHED PAYMENT IS FOR AN AUDIT NOT YET BILLED