

Pay the full amount due or tell us why you can't

If you receive a *Demand for Tax Payment*, it means you have a tax or fee liability that is due and payable by the date indicated. If you are unable to pay or if you have questions relating to your billing, please contact the office that sent you the billing for assistance.

What amount should I pay?

You should pay the entire amount owing. If you cannot, we recommend that you pay as much as you can now. By doing so, you will minimize the amount of interest you will owe because interest accrues on the unpaid tax portion. If you cannot pay the full amount, you should contact the office that sent you the billing as soon as possible to arrange for an alternative payment arrangement.

What if I cannot pay in full?

BOE staff will work with you to make other payment arrangements if you cannot pay in full. If an alternative payment plan is approved, BOE staff will follow up to ensure that you are in compliance with the plan. If you cannot meet an established due date, you should contact a representative to avoid collection action.

Can I pay in installments?

You may be eligible for an Installment Payment Agreement, which allows you to pay the full payment of your debt in smaller, more manageable amounts. Installment payment agreements generally require equal monthly payments. Contact the BOE representative assigned to your case for more information.

What is an "Offer in Compromise"?

The Offer in Compromise (OIC) program is for taxpayers or fee payers that do not have, and will not have in the foreseeable future, the income, assets, or means to pay their tax or fee liability in full.

Effective January 1, 2009, through January 1, 2013, the BOE will also consider an OIC for open and active businesses that have not received reimbursement for the taxes, fees, or surcharges owed; for successors of businesses that may have inherited tax liabilities from their predecessors; and for consumers, who are not required to hold a seller's permit, but incurred a use tax liability.

You may qualify for the program if you meet all of the following criteria:

- You no longer have a controlling interest or association with the business that incurred the liability or a related business.
- You are an active business with a final liability that arose from transactions in which you did not receive tax or fee reimbursement.
- You are a consumer who accrued use tax.
- You are a successor that inherited the liability of your predecessor.
- You have fully completed the OIC application and provided all supporting documentation.

What if the billing I received is wrong?

If you believe the billing is wrong, let us know as soon as possible. You can call the number on your billing, write to the BOE office that sent you the billing, call our Taxpayer Information Center at 1-800-400-7115 or visit your local BOE office for assistance.