



STATE BOARD  
OF EQUALIZATION

450 N Street  
Sacramento  
California 95814

**BOARD MEMBERS**  
(Names updated 2016)

SEN. GEORGE RUNNER (Ret.)  
First District  
Lancaster

FIONA MA, CPA  
Second District  
San Francisco

JEROME E. HORTON  
Third District  
Los Angeles County

DIANE L. HARKEY  
Fourth District  
Orange County

BETTY T. YEE  
State Controller

DAVID J. GAU  
Executive Director

## Paying Your Consumer Use Tax Amount Due

Paying your total amount due will help you avoid penalties and additional interest. If you are unable to pay your total amount due, you may be eligible for a payment plan. This will give you the ability to make manageable payments with weekly, biweekly, or monthly payments.

### What do I need to do?

- If you **haven't received a bill** or your account is **not past due**, please complete the form below and send it in the enclosed return envelope.
- If you have received a bill and your account is **past due**, you can set up a payment plan online. For more information visit our "Online Services" option on our website at [www.boe.ca.gov](http://www.boe.ca.gov).

### Remember:

- You can make a payment at any time toward your account using one of our online payment options. For more information visit our "Online Services" option on our website at [www.boe.ca.gov](http://www.boe.ca.gov).
- For payment plans, your payment amount will depend on the amount you owe and your ability to pay.
- Once we receive your request, we may ask for supporting documentation.
- Interest and penalties will continue to accrue until the tax due is paid in full.
- A collection cost recovery fee will apply if the balance remains unpaid or a payment plan is not in place within 90 days of the billing date.
- A state tax lien may be filed.

To help you understand our collection procedures; please visit [www.boe.ca.gov/pub54](http://www.boe.ca.gov/pub54).

PRINT NAME AS SHOWN ON TAX RETURN

CONSUMER USE TAX ACCOUNT

PROPOSED PAYMENT AMOUNT (check one)

\$  Monthly  Weekly  Biweekly

SIGNATURE

DATE

DAYTIME PHONE NUMBER

DRIVER LICENSE NUMBER

( )

SOCIAL SECURITY NUMBER (see BOE-324-GEN for SSN disclosure information)

For more information, contact the Centralized Collection Section at the numbers listed below or visit our website at [www.boe.ca.gov](http://www.boe.ca.gov).

Centralized Collection Section (General): 1-916-445-3670

Centralized Collection Section (Spanish): 1-916-445-6317