

Subject 701

Billing Procedures

When you file your tax return, it will be checked for accuracy and to verify that all tax owed has been paid. If there is an unpaid tax due, you will be sent the following notices:

1. Notice of Proposed Assessment, followed by
2. Final Assessment and Demand for Payment if there is still a balance after 70 days.

If you still have a balance 15 days after the date of the second notice, your account will be referred to our internal collections section. Interest and penalties will be charged on any unpaid tax from the original due date of the return until the date of payment. Access **Subject 702** and **Subject 703** for more information on Penalty and Interest Charges and Collection Procedures.

If you believe there is an error on your bill, write to our office and provide copies of any records that may help in correcting the error. If you are correct, we will make the necessary adjustment(s) to your account and send you a corrected notice.