



State Board of Equalization

News Release

Michelle Steel, Member

3rd District – Rolling Hills Estates

Kristine Cazadd
Interim Executive Director
www.boe.ca.gov

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**Contact: NR 146-10-S
Anita Gore
916-327-8988**

Emergency Relief Available for Taxpayers in San Diego County Due to Rainstorms

Extensions for Board of Equalization filings, audits, billing notices, assessments and relief from subsequent penalties are available for those individuals and/or businesses impacted by rainstorms in eleven California counties, including San Diego County, Board Member Michelle Steel announced today.

The Lt. Governor declared a state of emergency December 24 for Inyo and San Diego Counties.

A state of emergency had previously been declared in the counties of Kern, Kings, Los Angeles, Orange, Riverside, San Bernardino, San Luis Obispo, Santa Barbara, and Tulare Counties due to rainstorms that began December 18.

Emergency relief for taxpayers and fee payers may include extensions for filing returns or to make payments, relief of interest and penalties, and expediting copies of BOE tax records. Any taxpayer or fee payer who, as a result of the rainstorms, cannot meet tax filing and payment deadlines may apply. The BOE may also extend these relief provisions to include delays caused by disruption of the normal activities of the U.S. Postal Service or other private mail and freight companies.

Extension for Filing Returns or Payments: Special relief in the form of a one-month extension of time to file or pay taxes or fees is available for the following tax and fee programs:

Sales and Use Taxes	Oil Spill Prevention Fee and Oil Spill Response Fee
Alcoholic Beverage Tax	Childhood Lead Poisoning Prevention Fee
Cigarettes and Tobacco Products Excise Taxes	Integrated Waste Management Fee
Energy Resources Surcharge	Occupational Lead Poisoning Prevention Fee
Emergency Telephone Users Surcharge	Electronic Waste Recycling (eWaste) Fee (Covered Electronic Devices or CEDs)
Natural Gas Surcharge	Marine Invasive Species Fee (Ballast Water Management Fee)
Timber Yield Tax	California Tire Fee (Tire recycling fee)
Fuel Taxes (Diesel Fuel Tax, Interstate User Tax, Use Fuel Tax, Motor Vehicle Fuel Tax, Aircraft Jet Fuel)	Hazardous Substances Fees (Environmental Fee, Activity Fee, Generator Fee, Disposal Fee, Facility Fee)

Relief of Interest and Penalties: Relief from interest and penalties may be provided for those persons who are unable to file their returns or make their tax and fee payments in a timely manner. Relief from interest and penalties is available for the tax and fee programs listed above, including Insurance Taxes.

How to Request an Extension or Relief of Interest and Penalties: Taxpayers and fee payers requesting extensions for filing, audits, billing notices, assessments and relief from subsequent penalties must fill out forms: [BOE 468, Request for Extension](#) and/or [BOE 27, Penalty and Interest Relief for Disaster Victims](#). Both forms are available on the BOE website at www.boe.ca.gov. Taxpayers and fee payers must also include with their returns a statement, signed under penalty of perjury, stating the cause for the late filing. The statement should include specific information about how the rainstorms impacted their ability to report their taxes timely.

Please note that the relief program for Interstate User Tax under the International Fuel Tax Agreement (IFTA) applies to California tax payments only. To waive interest and penalties for another jurisdiction, the BOE must receive written approval from the other jurisdiction. For information regarding IFTA, call the Fuel Taxes Division at 916-322-9669.

Copies of BOE Tax Records Available: Business owners and fee payers needing to obtain copies of BOE tax records will be able to receive replacements free of charge. To obtain copies of critically needed tax records on file with the BOE, including prior tax returns filed with the BOE, copies of audits, and permit applications, call the Taxpayer Information Call Center at 800-400-7115. Requests for copies of tax records from disaster victims will be handled on an expedited basis.

Property Tax Relief Available from County Assessor's Office: Individuals and/or businesses with taxable property damaged or destroyed by the rainstorms may be eligible for property tax relief. Any claim for property tax relief, including applications for reduced assessment, are available from, and must be filed with, the county assessor's office. For more information on property tax relief, contact the San Diego County Assessor's Office at 619-531-5507.

For More Information: Visit the BOE website: www.boe.ca.gov or call the BOE Taxpayer Information Call Center at 800-400-7115. TDD/TTY service is available at 800-735-2929. BOE representatives are available to assist tax and fee payers Monday through Friday (except state holidays) from 8:00 a.m. to 5:00 p.m. (Pacific Time).

Elected to the Board of Equalization in 2006, Michelle Steel serves as *Southern California's elected taxpayer advocate*. In December 2007, Steel discovered the Board of Equalization had delayed the return of millions of dollars in security deposits owed to California businesses. Procedures were changed due to Steel's decisive leadership. Following her investigation, the tax agency refunded tax security deposits to over 5,500 small businesses.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$48 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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