



State Board of Equalization

# News Release

**Judy Chu, Ph.D.**  
**Vice Chair**

**4<sup>th</sup> District – Los Angeles**

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[www.boe.ca.gov](http://www.boe.ca.gov)

**For Immediate Release**  
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## **JUDY CHU ANNOUNCES TAX RELIEF AVAILABLE IN COUNTIES AFFECTED BY WILDFIRES**

Judy Chu, Ph.D., Vice Chair of the State Board of Equalization (BOE), today reminded taxpayers that emergency tax relief is available in the counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura due to major wildfires. Tax relief may include extending filing return dates, relieving penalties and interest, or replacing copies of records lost to fire damage.

### **EXTENSION FOR FILING RETURNS**

Special relief in the form of a **one-month extension of time to file and pay taxes or fees** is available for:

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| Sales and use taxes                                       | Fuel use taxes (gasoline, diesel, jet fuel tax)       |
| Alcoholic beverage taxes                                  | Cigarette and tobacco products taxes                  |
| Timber yield tax  | Interstate user tax                                   |
| Energy resources surcharge                                | Natural gas surcharge                                 |
| Emergency telephone user surcharge                        | Electronic waste and integrated waste management fees |
| Tire recycling fee  | Hazardous waste fees                                  |
| Underground storage tank maintenance fee                  | Oil spill prevention and response fees                |
| Occupational and childhood lead poisoning prevention fees |   |

This relief is available to any taxpayer or fee payer who works or resides in the counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura and who, as a result of the recent wildfires, cannot meet tax filing and payment deadlines. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies.

### **RELIEF OF INTEREST AND PENALTIES**

Relief from interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees due in a timely manner. This relief may be provided in the following programs: Sales and use taxes, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, timber yield tax, gasoline tax, energy resources and emergency telephone surcharges, and hazardous waste fees, as well as the integrated waste management, occupational lead poisoning, and underground storage tank fees, jet fuel tax, diesel fuel taxes, interstate user tax, childhood lead poisoning prevention fee, insurance tax, natural gas surcharge, ballast water management fee, California tire recycling fee and oil spill fees.

If requesting an **Extension for Filing Returns** or **Relief of Interest and Penalties**, taxpayers and fee payers must include with their returns, a statement signed under penalty of perjury, stating the cause for the late filing.

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**Please note that the relief program for interstate user tax under International Fuel Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the Board of Equalization must receive written approval from the other jurisdiction.** For information regarding IFTA, please call the Fuel Taxes Division at **916-322-9669** or **800-400-7115** and follow the prompts to Fuel Taxes.

#### **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 application forms, please call us toll free at **800-400-7115**.

#### **PROPERTY TAX RELIEF**

If your taxable property in the counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura is damaged or destroyed by the October 2007 fires in Southern California, you may be eligible for property tax relief. Applications for reduced assessment are available from and must be filed with the county assessor. For more information, please contact your county assessor's office.

#### **ADDITIONAL INFORMATION FROM BOE**

The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, may be downloaded at [www.boe.ca.gov](http://www.boe.ca.gov) or by calling our toll free number **800-400-7115**.

Vice Chairwoman Judy Chu won election to the Board in November 2006. Chu represents the Board's Fourth District, which includes more than eight million residents of Los Angeles County. Before serving on the Board, Chu was a three-term Assemblymember and served as Chair of the Assembly Appropriations Committee.

The five-member Board of Equalization is a publicly elected tax board. The Board collects nearly \$53 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 plays a significant role in the assessment and administration of property taxes.

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