



# Special Notice

## STATE BOARD OF EQUALIZATION

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## Tax Relief For Business Owners Following Hurricane Irene and Tropical Storm Irene

Emergency tax relief is available from the Board of Equalization (BOE) for business owners and feepayers directly affected by Hurricane Irene or Tropical Storm Irene. States impacted by Irene are Delaware, New Jersey, New York, North Carolina, Pennsylvania, and Vermont as well as the District of Columbia and Puerto Rico.

### One-month extension of filing deadline

Special relief in the form of a one-month extension of time to file and pay taxes or fees is available in all of the following BOE-administered programs:

Sales and use taxes, gasoline tax, use fuel tax, alcohol beverage taxes, cigarette and tobacco products taxes, jet fuel tax, diesel fuel tax, interstate user tax, timber yield tax, integrated waste management fee, California tire fee, occupational lead poisoning prevention fee, underground storage tank maintenance fee, oil spill response, prevention and administration fees, energy resources surcharge, emergency telephone users surcharges, natural gas surcharge, marine invasive species fee, electronic waste recycling fee, water rights fees, and hazardous waste fees.

This relief is offered to any taxpayer or feepayer who was directly affected by Irene in the impacted areas and who, as a result, cannot meet tax filing and payment deadlines.

The BOE has also extended the deadline for filings that were delayed by disruption of service of the United States Postal Service or private mail and freight carriers. With their returns, taxpayers and feepayers must include a statement signed under penalty of perjury that states the cause of the late filing.

To request an extension, taxpayers and feepayers may submit a [BOE-468](#), *Request for Extension*, which states the cause for the late filing.

### Relief of interest and penalties

Relief of interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees when due. This relief may be provided for the programs listed above; additionally relief may be provided for the childhood lead poisoning prevention fee and the insurance tax. Again, taxpayers and feepayers must include with their returns, a statement signed under penalty of perjury that states the cause of the late filing.

*Please note:* Relief from penalties but **not interest** is available to the tire fee and the natural gas surcharge.

Taxpayers and feepayers may use [BOE-735](#), *Request for Relief from Penalty, Collection Cost Recovery Fee, and/or Interest*, to request relief from penalty and interest.

### Relief for IFTA

The relief program for in-state user tax under the International Fuel Tax Agreement (IFTA) **applies to only California tax**. To waive interest and penalties for another jurisdiction, the BOE must receive written approval from the other jurisdiction. For information regarding IFTA, please call our Fuel Taxes Division at 916-322-9669 or our Taxpayer Information Section at 800-400-7115 and follow the prompts to Fuel Taxes.

### Copies of BOE tax records available

Business owners and feepayers who need to obtain copies of BOE tax records will be able to receive replacements free of charge. To obtain copies of essential tax records on file with the BOE, please call our Taxpayer Records Request Center at 916-376-3936. These records may include, for instance, tax returns previously filed with the BOE, copies of audits, and permit application forms.

The entire staff of the California State Board of Equalization extends its deepest sympathies to all those affected by this disaster.