



Special Notice

STATE BOARD OF EQUALIZATION

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BOE WEBSITE AND
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INFORMATION
www.boe.ca.gov

TAXPAYER INFORMATION
SECTION
800-400-7115
TTY
711



Tax Relief for Counties Affected by Wildfires

Emergency tax relief is available from the Board of Equalization (BOE) for business owners and fee payers directly affected by the wildfires in Plumas, Shasta, and Tehama counties. Tax relief may include extending filing return dates, relieving penalties and interest, or replacing copies of records lost to fire damage.

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; alcoholic beverage taxes; cigarette and tobacco products taxes; jet fuel tax; diesel fuel tax; interstate user tax; timber yield tax; integrated waste management fee; California fire 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; ballast water fee; electronic waste recycling fee; water rights fees; and hazardous waste fees.

This relief is offered to any taxpayer or fee payer who was directly affected by the wildfires in Plumas, Shasta, and Tehama counties, and who, as a result, cannot meet the 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 companies. Taxpayers and fee payers must include with their returns a statement signed under penalty of perjury that states the cause for the late filing.

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 when due. This relief may be provided for the programs listed above. Tax and fee payers must include with their returns a statement signed under penalty of perjury that explains the cause for the late filing, including specific information about how the wildfires impacted their ability to report the taxes in a timely manner.

Please note: The relief program for interstate user tax under the International Fuel Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the BOE 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.

Forms are Readily Available

The BOE has several forms that may be of assistance. [BOE-468](#), *Request for Extension*, and [BOE-735](#), *Request for Relief from Penalty, Collection Cost Recovery Fee, and/or Interest*, are both available as fill-in forms. Copies of these and other forms may be obtained from our website or by calling our Taxpayer Information Section at 800-400-7115.

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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 critical tax records on file with the BOE, please call us toll free at 800-400-7115. These crucial forms may include copies of prior tax returns filed with the BOE, audits, or permit application forms.

Property Taxes

Individuals and/or businesses with taxable property damaged or destroyed by the wild-fires may be eligible for property tax relief. Unlike sales and use taxes and special taxes—which are collected by the state—property tax is collected at the county level. Answers to property tax questions, any claim for property tax relief, and applications for reduced assessment, are available from and must be filed with county assessors' offices. A complete listing of assessors is available online at www.boe.ca.gov/proptaxes/assessors.htm.

For more information

For any questions regarding this notice, please call our Taxpayer Information Section at 800-400-7115 (TTY:711). Staff is available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

All of us at the BOE extend our deepest sympathies to everyone affected by the disaster.