



# NEWS RELEASE

**STATE BOARD  
OF EQUALIZATION**

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Sacramento  
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Vice Chairman, BOE  
Third District

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Executive Director

**FOR IMMEDIATE RELEASE**

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## **BOE TO IMPLEMENT TAX AMNESTY PROGRAM**

Claude Parrish, Vice Chairman of the California State Board of Equalization announced today that applications for the Board's Sales and Use Tax Amnesty program will be available beginning January 15, 2005.

The Tax Amnesty Program, which begins February 1, 2005 and ends March 31, 2005, offers taxpayers a chance to correct past errors of unreported and unpaid sales and use tax for reporting periods that began prior to January 1, 2003. To participate, taxpayers must report any unreported tax amounts and pay all tax liabilities and interest in full.

"This is a great opportunity for California taxpayers to avoid certain penalties and possible criminal prosecution, while providing revenue to fund state and local emergency, fire, safety, health and transportation projects," said Parrish.

Applications will be available on the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov), starting January 15, 2005. Taxpayers have until May 31, 2005 to make either full payment of all tax liabilities and interest, or make special payment arrangements with the Board. Eligible taxpayers that fail to apply for the amnesty program may see their penalties double after the close of the amnesty period.

"It is our hope that taxpayers will take this opportunity to review their records, find any oversights in their returns, and file for amnesty in order to avoid substantial new penalties which will go into effect after the amnesty program ends," said Parrish.

The Franchise Tax Board is administering a similar amnesty program for franchise and income taxes. For further information on both amnesty programs, please visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

Vice Chairman Claude Parrish, of Long Beach, was elected to represent the Third District seat on the Board of Equalization.

The five-member Board of Equalization is a publicly elected tax commission. The Board collects nearly \$42 billion annually in taxes and fees supporting state and local government services. It acts as the appellate body for franchise and personal income tax appeals, and also plays a significant role in the assessment and administration of property tax.

Other Board Members include Betty T. Yee of San Francisco, Acting Member, First District, Bill Leonard of Sacramento/Ontario, Second District, and Chairman John Chiang of Los Angeles, Fourth District. State Controller Steve Westly also serves as a member of the Board.

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