



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001
www.boe.ca.gov

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State Controller
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Executive Director

Penalty and Interest Relief for Disaster Victims

The Board of Equalization (BOE) understands that recent events may not allow you to file your tax return and/or payment on time. The BOE realizes these events may have also prevented you from making your payment via Electronic Funds Transfer (EFT) if you are one of the taxpayers required to do so. California law requires penalty and interest charges be added when a tax return and/or payment is filed late. However, the law also provides a way to be relieved from those charges.

For circumstances beyond your control and not due to willful neglect, relief from penalty may be granted under Sales and Use Tax Law section 6592, Use Fuel Tax Law section 8877, Alcoholic Beverage Tax Law section 32255, and Cigarette and Tobacco Products Tax Law section 30282. For disasters, relief from penalty and interest may be granted under Sales and Use Tax Law section 6593, Use Fuel Tax Law section 8878, Alcoholic Beverage Tax Law section 32256, and Cigarette and Tobacco Products Tax Law section 30283. Other tax programs administered by the BOE may also have provisions for relief. For additional information, please call our Taxpayer Information Section at 800-400-7115 or visit our website at www.boe.ca.gov for a listing of BOE offices nearest you.

To request relief of penalty and/or interest charges, you must:

- File your return and pay the tax due. To electronically file (efile), or download a form, go to www.boe.ca.gov
• Write a short explanation of the circumstances which prevented the tax return(s) from being filed on time and/or EFT payment(s) from being transmitted when required. (If more space is necessary, use the back side of this form or an additional page.)
• Sign and date the request, and
• Certify that the statement is made under the penalty of perjury

Please enclose and mail this completed notice with your return or a copy of your confirmation page from your efiled return to: Board of Equalization, PO Box 942879, Sacramento, CA 91279-7072.

You will be notified in writing of the BOE's decision regarding your request

I request relief from penalty and/or interest because:

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE TITLE DATE

ACCOUNT NUMBER(S)

OWNER NAME(S)

REPORTING PERIOD(S)