



News Release

Vice Chairman Jerome E. Horton

4th District – Los Angeles

For Immediate Release
January 22, 2010

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Jerome E. Horton Announces Emergency Relief Available for Taxpayers in Los Angeles County Due to Storms

Jerome Horton, Vice Chairman of the California State Board of Equalization (BOE), today announced that extensions for filing, audits, billing notices, assessments and relief from subsequent penalties are available for those individuals and/or businesses impacted by the storms in Los Angeles County.

The Acting Governor has declared a state of emergency in five California counties due to a series of winter storms, including Los Angeles, Orange, Riverside, San Francisco and Siskiyou Counties.

Emergency relief for taxpayers and fee payers may include extensions for filing returns or to make payments, relief of interest and penalties, and expediting copies of BOE tax records. Any taxpayer or fee payer who, as a result of the storms, cannot meet tax filing and payment deadlines may apply. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the U.S. Postal Service or other private mail and freight companies.

Extension for Filing Returns or Payments: Special relief in the form of a one-month extension of time to file or pay taxes or fees is available for the following tax and fee programs:

Sales and Use Taxes	Oil Spill Prevention Fee and Oil Spill Response Fee
Alcoholic Beverage Tax	Childhood Lead Poisoning Prevention Fee
Cigarettes and Tobacco Products Excise Taxes	Hazardous Substances Fees (Environmental Fee, Activity Fee, Generator Fee, Disposal Fee, Facility Fee)
Energy Resources Surcharge	Occupational Lead Poisoning Prevention Fee
Emergency Telephone Users Surcharge	Electronic Waste Recycling Fee (eWaste)
Natural Gas Surcharge	Ballast Water Management Fee (Marine Invasive Species Fee)
Timber Yield Tax	California Tire Fee (Tire recycling fee)
Fuel Taxes (Diesel Fuel Tax, Interstate User Tax, Use Fuel Tax, Motor Vehicle Fuel Tax, Aircraft Jet Fuel)	Integrated Waste Management Fee
Underground Storage Tank Maintenance Fee	Water Rights Fee

Relief of Interest and Penalties: Relief from interest and penalties may be provided for those persons who are unable to file their returns or pay taxes and fees due in a timely manner. This relief from interest and penalties may also be provided for the taxes and fee programs listed above.

How to Request an Extension or Relief of Interest and Penalties: Taxpayers and fee payers requesting extensions for filing, audits, billing notices, assessments and relief from subsequent penalties must fill out forms: [BOE 468, *Request for Extension*](#) and/or [BOE 27, *Penalty and Interest Relief for Disaster Victims*](#). Both forms are available on the BOE website at www.boe.ca.gov. Taxpayers and fee payers must also include with their returns a statement, signed under penalty of perjury, stating the cause for the late filing. The statement should include specific information about how the severe weather impacted the taxpayer's ability to report its taxes timely.

Please note that 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, call the Fuel Taxes Division at 916-322-9669 or 800-400-7115 and follow the prompts to Fuel Taxes.

Copies of State 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 applications, call the Taxpayer Information Call Center at 800-400-7115.

Property Tax Relief Available from County Assessor's Office: Individuals and/or businesses with taxable property damaged or destroyed by the emergency, may be eligible for property tax relief. Any claim for property tax relief, including applications for reduced assessment are available from, and must be filed with the county assessor's office. For more information on property tax relief, contact the Los Angeles County Assessor's Office at 213-974-3211 or <http://assessor.lacounty.gov/extranet/default.aspx>.

For More Information: visit the BOE website: www.boe.ca.gov, or call the BOE Taxpayer Information Call Center at 800-400-7115. TDD service is available at 800-735-2929 and 800-735-2922. BOE representatives are available to assist tax and fee payers Monday through Friday (except state holidays) from 8:00 a.m. to 5:00 p.m. (Pacific Time).

Vice Chairman Jerome E. Horton is the 4th District Member of the BOE, representing more than 8.5 million residents in Los Angeles County. He is also the BOE Legislative Committee chair. Horton is the first African American to serve on the BOE since its inception in 1879, and the third African American constitutional officer in California's history. Horton was appointed by the Governor and confirmed by both the Assembly and the Senate in 2009. Horton previously served as an Assembly member from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$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 serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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