



# NEWS RELEASE

**STATE BOARD  
OF EQUALIZATION**

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**FOR IMMEDIATE RELEASE**

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## **RAINSTORM TAX RELIEF AVAILABLE TO 11 MORE COUNTIES**

The State Board of Equalization (BOE) today announced that emergency tax relief has been extended to taxpayers and fee payers directly affected by recent rainstorms in the Counties of Alameda, Alpine, Amador, Colusa, Contra Costa, Fresno, Kings, San Luis Obispo, Santa Cruz, Shasta, and Tulare. Similar relief was offered to 23 other counties earlier this month.

### **Extension For Return Filings**

Special relief in the form of a **one-month extension of time to file returns 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, as well as the 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 surcharge, natural gas surcharge, marine invasive species fee (ballast water fee), covered electronic waste recycling fee, water rights fees and hazardous waste fees.

This relief is afforded to any taxpayer or fee payer afflicted by the Northern California rainstorms and who as a result cannot meet tax filing and payment deadlines. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities 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, stating the cause for the late filing if requesting an extension for filing returns.

### **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 in a timely manner. This relief may be provided to the programs listed above as well as the insurance tax and the childhood lead poisoning prevention fee.

Taxpayers and fee payers must include with their returns a statement, signed under penalty of perjury, stating the cause for the late filing if requesting relief of interest and penalties.

**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 Board of Equalization 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.

### **Copies of BOE Tax Records Available**

Affected business owners and fee payers needing to obtain copies of BOE tax records may receive replacements free of charge. To obtain copies of critically needed tax records on file

with the BOE, including prior tax returns, copies of audits, and permit application forms, please call our Taxpayer Records Unit at 916-445-4326.

### **For More Information and Forms**

The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both available on the Internet as fill-in forms. Copies of these forms may be downloaded by visiting our website at [www.boe.ca.gov](http://www.boe.ca.gov), or obtained by calling **800-400-7115**.

### **Property Taxes**

Unlike sales and fuel taxes - which are collected by the state - property tax is collected at the county level. Answers to property tax questions and forms for relief are available from county assessors' offices. A complete listing of assessors is available online at <http://www.boe.ca.gov/proptaxes/assessors.htm>.

### **Other Information**

The Board previously announced relief available to 23 other California counties: Butte, Del Norte, El Dorado, Humboldt, Lake, Lassen, Marin, Mendocino, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, San Mateo, Sierra, Siskiyou, Solano, Sonoma, Sutter, Trinity, Yolo, and Yuba.

The five-member California State Board of Equalization is a publicly elected tax board, and is comprised of Betty T. Yee of San Francisco, Acting Member, First District; Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chair John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

The Board collects more than \$44 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 plays a significant role in the assessment and administration of property taxes.

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