



Special Notice

STATE BOARD
OF EQUALIZATION

Relief for Counties Affected by Recent Winter Storms

450 N Street
Sacramento
California 95814

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Board website and
Member contact
Information:
www.boe.ca.gov

Taxpayers' Rights
Advocate
888-324-2798

Taxpayer Information Section
800-400-7115
TDD/TTY: 800-735-2929



Emergency relief is available from the Board of Equalization (BOE) for business owners and fee payers directly affected by the recent storms that began January 3, 2008 in the counties of Butte, Colusa, Del Norte, El Dorado, Glenn, Kings, Placer, Sacramento, San Francisco, Sierra, Sutter, Yolo, and Yuba. Tax relief may include a one-month extension to the return filing date, relief of penalties and interest, and/or providing copies of tax records previously filed with the BOE that were lost or damaged due to the storms.

Emergency relief 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 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; ballast water management fee; electronic waste recycling fee; water rights fees; and hazardous substances fees.

One-Month Extension of Filing Deadline

This relief is offered to any tax or fee payer who was directly affected by the recent storms in Butte, Colusa, Del Norte, El Dorado, Glenn, Kings, Placer, Sacramento, San Francisco, Sierra, Sutter, Yolo, and Yuba Counties, and who, as a result, cannot meet tax 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. Tax 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 of interest and penalties may be provided for those persons who are unable to file their returns timely and/or 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 or late payment.

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 forms that may be of assistance: [BOE-468, Request for Extension](#), and [BOE-27, Penalty and Interest Relief for Disaster Victims](#).

Copies of BOE Tax Records Available

Business owners and fee payers who may need to obtain copies of tax records maintained by the BOE will be able to receive copies free of charge. To obtain copies of tax records on file with the BOE, please call the BOE Taxpayer Records Unit at 916-322-4366. Tax records may include copies of prior tax returns filed with the BOE, a previous audit, or a copy of the permit application.

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Property Taxes

Unlike sales and use tax and special 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 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 (TDD/TTY: 800-735-2929). Staff is available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

All of us at the Board of Equalization extend our deepest sympathies to everyone affected by the recent winter storms.