



# Special Notice

STATE BOARD  
OF EQUALIZATION

## Notice to Vendors Who Make Sales to the State of California

*Eligible vendors can request an extension to file returns and make tax payments.*

450 N Street  
Sacramento  
California 95814

### BOARD MEMBERS

BETTY T. YEE  
First District  
San Francisco

BILL LEONARD  
Second District  
Ontario/Sacramento

MICHELLE STEEL  
Third District  
Rolling Hills Estates

JUDY CHU, Ph.D.  
Fourth District  
Los Angeles

JOHN CHIANG  
State Controller

EXECUTIVE DIRECTOR  
RAMON J. HIRSIG

Board website and  
Member contact  
Information:  
[www.boe.ca.gov](http://www.boe.ca.gov)

Taxpayers' Rights  
Advocate  
888-324-2798

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



### Background

The state did not adopt a budget by the June 30, 2008 deadline. As a result, the state will not be able to pay its vendors for the products they provide. Consequently, some vendors may be unable to timely file their upcoming sales tax returns or make their tax payments.

Revenue and Taxation code section 6459(b) allows the Board to grant extensions for filing and paying sales tax returns where

- A state budget has not been adopted by July 1; *and*
- The taxpayer requesting the extension is a creditor of the state who has not been paid by the state due to the lack of a budget.

### How Does the Extension Work?

If your request is approved, you will be granted an extension to file your tax return or prepayment. The extension period will expire

- On the last day of the month following the month in which a budget is adopted; *or*
- One month from the due date of the return or prepayment, *whichever comes later.*

You must file and pay your return within the extension period that is approved. If you file and pay within the extension period, you will not be liable for penalties. Interest applies from the date on which the tax would have been due without the extension until the date of payment. However, no interest is due on that portion of the payment equivalent to the amount due to you from the state on the due date of the payment.

### How Do I Request an Extension?

A request for extension must be in writing and postmarked no later than the end of the extension period described above. While your request need not be on a particular form, it must identify your account number, the reporting period for which you are requesting an extension, and clearly identify the reason for the request. In addition, the request should specify the amount for which you have not received payment from the state at the time the return was due. You may use BOE-468, *Request for Extension of Time in Which to File a Tax Return*, available on this website and through the Board of Equalization's (BOE) faxback service at 800-400-7115.

Make your request to: State Board of Equalization  
Return Analysis Unit  
PO Box 942879  
Sacramento, CA 94279-0035

If you have any question regarding extension requests, please contact your local BOE office or our Taxpayer Information Section at 800-400-7115.