



NEWS RELEASE

STATE BOARD
OF EQUALIZATION
450 N Street
Sacramento
California 95814

CAROLE MIGDEN
Chairwoman, BOE
First District
Member, FTB

Timothy Boyer
Interim Executive Director

FOR IMMEDIATE RELEASE

NR# 3-M
Date January 15, 2004
Contact: Sherilyn Larsen
Customer & Taxpayer Service Division
(916) 445-3192

TAX RELIEF FOR BUSINESS AND PROPERTY OWNERS FOLLOWING THE SAN LUIS OBISPO COUNTY EARTHQUAKE

Carole Migden, Chairwoman, State Board of Equalization (BOE) announced today that emergency tax relief is available for taxpayers and fee payers directly affected by the December 2003 earthquake in San Luis Obispo County.

EXTENSION FOR FILING RETURNS

Special relief in the form of a **one-month extension of time to file 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, tire recycling fee, occupational lead poisoning prevention fee, childhood lead poisoning prevention fee, underground storage tank maintenance fee, oil spill prevention and response and administration fees, energy resources and emergency telephone surcharges, natural gas surcharge program, and hazardous waste fees.

This relief is available to any taxpayer or fee payer who works or resides in San Luis Obispo County and who, as a result of the December 2003 earthquake, 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.

RELIEF OF INTEREST AND PENALTIES

Relief from interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees due in a timely manner. This relief may be provided in the following programs:

Sales and use taxes, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, gasoline tax, energy resources and emergency telephone surcharges, and hazardous waste fees, as well as the integrated waste management, occupational lead poisoning, and underground storage tank fees, jet fuel tax, diesel fuel taxes, interstate user tax, childhood lead poisoning prevention fee, insurance tax, natural gas surcharge, marine invasive species fee, California tire recycling fee, timber yield tax, and oil spill fees.

(more)

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** or **RELIEF OF INTEREST AND PENALTIES**.

Please note the relief program for interstate user tax under 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 1-800-400-7115 and follow the prompts to Fuel Taxes.

COPIES OF 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 application forms, please call us toll free at **1-800-400-7115**.

PROPERTY TAX RELIEF

If your taxable property in San Luis Obispo County is damaged or destroyed by the December 2003 earthquake, you may be eligible for property tax relief. Applications for reduced assessment are available from and must be filed with the county assessor. For more information, please contact your county assessor's office.

FOR MORE INFORMATION

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 on the internet as fill-in forms. Copies of these forms may be downloaded by visiting our website at <http://www.boe.ca.gov/> or by calling our toll free number **1-800-400-7115**.

The entire staff of California's State Board of Equalization extends its sympathies to all those affected by the earthquake.

###