



Special Notice

CALIFORNIA STATE BOARD
OF EQUALIZATION
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SACRAMENTO, CA 95814

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BOE WEBSITE AND
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INFORMATION
www.boe.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Tax or Fee Relief for Counties Affected by Wildfires

Emergency tax or fee relief is available from the California State Board of Equalization (BOE) for business owners and feepayers directly affected by the wildfires in Butte, El Dorado, Humboldt, Lake, Madera, Napa, Nevada, Sacramento, San Bernardino, San Diego, Shasta, Solano, Tulare, Tuolumne, and Yolo counties. Relief may include extending filing return dates, relieving penalties and interest, or replacing copies of records lost due to the wildfires.

One-Month Extension of Filing Deadline

A one-month extension of time to file and/or pay taxes or fees may be requested for the following BOE-administered programs:

- Sales and Use Taxes
- Lumber Products Assessment
- Motor Vehicle Fuel Tax
- Use Fuel Tax
- Alcoholic Beverage Tax
- Cigarette and Tobacco Products Tax
- Aircraft Jet Fuel Tax
- Diesel Fuel Tax
- Interstate User Diesel Fuel Tax
- International Fuel Tax Agreement (IFTA)
- Timber Yield Tax
- Integrated Waste Management Fee
- California Tire Fee
- Fire Prevention Fee
- Childhood Lead Poisoning Prevention Act
- 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
- Covered Electronic Waste Recycling Fee
- Water Rights Fee
- Hazardous Substances Fees (Activity, Disposal, Environmental, Facility, and Generator)

This relief is available to any business owner or feepayer who was directly affected by the wildfires in the counties listed above, and who, as a result, cannot meet their filing and payment deadlines. Business owners and feepayers may also request an extension if their filing was delayed by disrupted mail or freight services.

Online Request for Relief from 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 when due. This relief may be provided for the programs listed above. To request a filing extension or relief from interest and penalties, please visit our [Relief Request](#) webpage.

If you received a bill for the Fire Prevention Fee and the wildfires have caused your habitable structure to be uninhabitable, you may apply for an exemption from the fee. To request a natural disaster exemption, you must submit your request to CAL FIRE. The form and mailing instructions can be found [here](#).

Please note: The relief program for interstate user tax under the International Fuel Tax Agreement (IFTA) applies to California tax only. California is unable to waive interest and penalties for another jurisdiction. For information regarding IFTA, please call our Customer Service Center at 1-800-400-7115.

Copies of BOE Tax or Fee Records

Business owners and feepayers who need to obtain copies of BOE tax or fee records will be able to receive replacements free of charge. To obtain copies of critical tax or fee records on file with the BOE, please call us toll-free at 1-800-400-7115. These forms may include copies of prior tax or fee returns filed with the BOE, audits, or permit applications.

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Property Taxes

Individuals and/or businesses with taxable property damaged or destroyed by the wildfires may be eligible for property tax relief. Unlike sales and use taxes and special taxes—which are collected by the state—property tax is collected at the county level. Answers to property tax questions, any claim for property tax relief, and applications for reduced assessment are available from, and must be filed with, county assessors' offices. For a complete listing of assessors, visit our [Listing of County Assessors](#) webpage.

For More Information

For any questions regarding this notice, please call our Customer Service Center at 1-800-400-7115 (TTY:711) where staff is available to assist you weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. All of us at the BOE extend our deepest sympathies to everyone affected by the wildfires.