

Internal Revenue Service

When the federal government declares a location to be a major disaster area, special tax laws may help affected taxpayers recover financially.



Depending on the circumstances, the Internal Revenue Service (IRS) may grant additional time to file returns and pay taxes.

For more information, visit [irs.gov](https://www.irs.gov) and enter *Disaster Relief* in the search box.

Office of Emergency Services

The California Governor's Office of Emergency Services (Cal OES) responds to and aids in recovery efforts after any state emergency. During certain major disasters, Cal OES coordinates Local Assistance and Disaster Recovery Centers to connect taxpayers with recovery assistance from various state organizations.

Visit caloes.ca.gov/recovery for more information.

Customer Service Center

1-800-400-7115

Taxpayers' Rights Advocate Office

1-888-324-2798

Sometimes, the unexpected happens.

When it does, the BOE is here to help.



Relief Requests
boe.ca.gov

California State
Board of Equalization



DISASTER RELIEF

Tax Guide



CALIFORNIA STATE BOARD OF EQUALIZATION

GEORGE RUNNER

MEMBER, 1ST DISTRICT

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Unfortunately, disasters happen. And when they do, you shouldn't have to worry about taxes and fees.

In the event your business is affected by a disaster, the Board of Equalization and other government agencies offer free assistance for you or your business.

In this brochure you will find useful tips and contact information to help you apply for assistance following a disaster.

Please review the information in this brochure and online. If you need additional help requesting tax and fee relief, please call the phone number listed below.

500 Capitol Mall, Suite 1750
Sacramento, CA 95814
Telephone: 916-445-2181
Fax: 916-327-4003



TAX HELP AVAILABLE



Board of Equalization

The Board of Equalization (BOE) provides relief for taxpayers directly affected by a disaster. This includes extended time to make payments and relief of some interest and penalties.

The BOE will also replace copies of your tax and fee records.

For more information, visit boe.ca.gov and click the *Online Services* tab. There, you will find the option to *Request Relief*.

County Assessors

If your residential or business property is damaged or destroyed due to a major disaster, you may be eligible for property tax relief.

To find out if you qualify, contact the County Assessor where your property is located.

For a list of the state's 58 County Assessors, visit boe.ca.gov/countyassessors.

Franchise Tax Board

The Franchise Tax Board (FTB) may allow taxpayers to deduct from their taxes a loss sustained any time the Governor or President declares a state of emergency in California.

For more information, see FTB publication *Disaster Loss, How to Claim a State Tax Deduction*.

If you need further assistance, contact the FTB at 1-800-852-5711 or visit ftb.ca.gov.

Employment Development Department

The Employment Development Department (EDD) can assist both employees and employers impacted by a disaster.

The EDD can help employees file claims for Unemployment Insurance, and help employers request an extension to report and pay payroll taxes without penalty or interest.

Visit edd.ca.gov for more information.

