

**For Immediate Release**  
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## **Emergency Relief Available for Taxpayers in Los Angeles County Due to Wildfires**

Michelle Steel, Third District Member of the State Board of Equalization (BOE), and Steve Shea, Fourth District Acting Member of the BOE, today announced that extensions for filing, audits, billing, notices, assessments and relief from subsequent penalties are available for those individuals and/or businesses impacted by the wildfires in Los Angeles County.

A state of emergency was declared in Los Angeles County as a result of the wildfires.

Emergency relief for taxpayers and fee payers may include extensions for filing returns or payments, relief of interest and penalties, and copies of BOE tax records.

**Extension for Filing Returns or Payments:** Special relief in the form of a one-month extension of time to file or pay taxes or fees is available for:

Sales and Use tax	Fuel tax (gasoline, diesel, jet fuel, alternative fuel)
Alcoholic beverage tax	Cigarette and tobacco products tax
Timber yield tax	Interstate user tax
Energy resources surcharge	Natural gas surcharge
Emergency telephone users surcharge	Covered electronic waste recycling fee
Integrated waste management fee	Water rights fee
Tire recycling fee	Hazardous waste fee
Oil spill prevention and response fees	Ballast water management fee
Underground storage tank maintenance fee;	Childhood lead and occupational poisoning prevention fees

This emergency relief is available to any taxpayer or fee payer who, as a result of the recent wildfire, 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 U.S. Postal Service or other 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 or pay taxes and fees due in a timely manner. This relief may be provided in the following programs: Sales and use tax; Fuel tax (gasoline, diesel, jet fuel, alternative fuel); Alcoholic beverage tax; Cigarette and tobacco products tax; Timber yield tax; Interstate user tax; Energy resources surcharge; Natural gas surcharge; Emergency telephone users surcharge; Covered electronic waste recycling fee; Integrated waste management fee; Water rights fee; Tire recycling fee; Hazardous

waste fee; Oil spill prevention and response fees; Ballast water management fee; Underground storage tank maintenance fee; and Childhood lead and occupational poisoning prevention fees.

**Request for Extension or Penalty and Interest Relief for Disaster Victims:** Taxpayers and fee payers requesting extensions for filing, audits, billing, notices, assessments and relief from subsequent penalties must fill out forms: [BOE 468, Request for Extension](#) and/or [BOE 27, Penalty and Interest Relief for Disaster Victims](#). Both forms are available on the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov). Taxpayers and fee payers must also include with their returns a statement, signed under penalty of perjury, stating the cause for the late filing.

Please note that 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 Board of Equalization must receive written approval from the other jurisdiction. For information regarding IFTA, call the Fuel Taxes Division at 916-322-9669 or 800-400-7115 and follow the prompts to Fuel Taxes.

**Copies of State 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 applications, call the Taxpayer Information Call Center at 800-400-7115.

**Property Tax Relief Available from County Assessor's Office:** Individuals and/or businesses with taxable property damaged or destroyed by the wildfires in Los Angeles County may be eligible for property tax relief. Any claim for property tax relief, including applications for reduced assessment are available from, and must be filed with the county assessor's office. For more information on property tax relief, contact the Los Angeles County Assessor's Office at 213-974-3211, or <http://assessor.lacounty.gov>.

**For More Information:** Please call the BOE's Taxpayer Information Call Center at 800-400-7115. If calling from outside of the 48 contiguous states, please call 916-445-6362 to reach our Call Center. TDD service is also available for the hearing impaired at 800-735-2929 and 800-735-2922 from voice phones. BOE representatives are available to assist tax and fee payers Monday through Friday (except state holidays) from 8:00 a.m. to 5:00 p.m. (Pacific Time), or visit the BOE website: [www.boe.ca.gov](http://www.boe.ca.gov).

For more information, visit [www.boe.ca.gov](http://www.boe.ca.gov) or call 800-400-7115.

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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