



## Extensions available from BOE, CDTFA, EDD, and OTA

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On March 12, 2020, Governor Newsom issued an executive order mandating California's tax agencies to provide payment and filing extensions to California taxpayers.<sup>1</sup>

### CDTFA

The CDTFA is providing extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund for sales and use taxes and other taxes administered by the CDTFA. The extensions are available through May 11, 2020.<sup>2</sup>

Requests for relief of interest or penalties related to late filing/payments or to a filing extension may be made:

- Online at: [www.cdtfa.ca.gov/services/#Request-Relief](http://www.cdtfa.ca.gov/services/#Request-Relief)
- Via e-mail: [BTFD.RAUElectronicMaintenanceRequests@cdtfa.ca.gov](mailto:BTFD.RAUElectronicMaintenanceRequests@cdtfa.ca.gov)
- By mail at:

<p>CDTFA Return Analysis Unit, MIC 35 P.O. Box 942879 Sacramento, CA 94279-0035</p>
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Taxpayers may also call the CDTFA's customer service center if they are unable to make a timely tax payment.

Public counters in CDTFA field offices are temporarily closed but CDTFA staff are still available to assist taxpayers by phone or by video appointments. To schedule a phone,

video, or payment drop-off appointment, contact the CDTFA Customer Service Call Center at (800) 400-7115.

## **EDD**

Employers may request up to a 60-day extension to file state payroll reports and deposit state payroll taxes without penalty or interest.<sup>3</sup> The written request for extension noting the impact of COVID-19 must be received within 60 days from the original delinquent date of the payment or return. The request should be sent to:

EDD  
P.O. Box 826880  
Sacramento, CA 94280-0001

Additional information regarding disability, paid family leave, and unemployment insurance benefits available to employees impacted by COVID-19 is available at [www.edd.ca.gov/about\\_edd/coronavirus-2019/faqs.htm](http://www.edd.ca.gov/about_edd/coronavirus-2019/faqs.htm).

### **EDD offices closed**

The EDD has closed its offices (although may still see people by appointment only). But the EDD has an online system to apply for unemployment, paid family leave, or state disability insurance benefits, available at:

<https://edd.ca.gov/claims.htm>

## **BOE**

The state does not have the authority to extend the payment of property taxes because critical local services such as schools, fire, and police are dependent on this revenue. The California Association of County Treasurers and Tax Collectors have stated that they can waive penalties, costs, or other charges resulting from tax delinquency due to reasonable cause related to this crisis.<sup>4</sup> **Note:** April 10 falls on a Friday, but offices may be closed in some areas due to the COVID-19 virus. Contact the County office for more information.

Payments may be made by mailing in a check (postmarked by April 10), paying online either by e-check (no fee) or by credit card (2.5% fee) through the county website, or paying by the phone system.

## **OTA**

The OTA is currently taking the position that they do not have the statutory authority to grant an extension of the 30-day period to file an appeal from an FTB or CDTFA action.

However, taxpayers will be given an automatic 60-calendar-day extension for all briefing or other document deadlines that fall between March 1, 2020, and May 18, 2020.<sup>5</sup> This applies to any OTA deadline to submit briefing, additional briefing, supplemental briefing, requested documentation, perfected appeals, petitions for rehearing, and/or perfected petitions for rehearing.

### **Other relief provided**

The order also directs the agencies to provide extension relief related to audits, billing, notices, assessments, and refund claims. We will provide further information as it becomes available.

1 [www.gov.ca.gov/wp-content/uploads/2020/03/3.12.20-EO-N-25-20-COVID-19.pdf](http://www.gov.ca.gov/wp-content/uploads/2020/03/3.12.20-EO-N-25-20-COVID-19.pdf)

2 COVID-19 Statement, California Association of County Treasurers and Tax Collectors

3 FAQ #23 at: [https://www.edd.ca.gov/about\\_edd/coronavirus-2019/faqs.htm](https://www.edd.ca.gov/about_edd/coronavirus-2019/faqs.htm)

4 R&TC §4985.2

5 OTA Legal Notice 2020-01