



WAIVER OF EXCISE TAX PENALTIES AND INTEREST ABATEMENT FOR BUSINESSES AFFECTED BY THE SOUTHERN CALIFORNIA WILDFIRES

10/30/2007

TTB recognizes that the devastation caused by recent wildfires in Southern California may have affected the operations of certain taxpayers. As a result, those taxpayers may not be able to timely file or timely make payment or deposit of excises taxes administered and enforced by the Alcohol and Tobacco Tax and Trade Bureau (TTB) as required under the Internal Revenue Code.

In light of this, TTB will consider waiving late filing, payment or deposit penalties and abating interest on a case-by-case basis. Wherever warranted, waivers will be approved based on the statutory standard of reasonable cause and a lack of willful neglect demonstrated by the taxpayer.

Affected taxpayers include all taxpayers located in the following California counties.

**Los Angeles, Orange, Riverside, San Bernardino, San
Diego, Santa Barbara, and Ventura Counties**

The waiver of penalties and interest abatement may also apply to taxpayers such as relief workers, taxpayers whose place of employment is located in an affected area, and taxpayers whose records are maintained in the above areas.

To qualify for such a waiver and abatement, a taxpayer must

- Demonstrate, to the satisfaction of the appropriate TTB officer, that recent wildfires or related events directly affected their ability to timely file, pay or deposit.
- Contact the TTB National Revenue Center (NRC) at

550 Main St, Ste 8002
Cincinnati, OH 45202-5215
Toll free: 1-877-882-3277
Direct: (513) 684-3334
Email: ttbquestions@ttb.gov

See http://www.ttb.gov/public_info/120068_disaster2005.shtml for more information on disaster claims.