



# Announcement

**August 25, 2014**

## **BUSINESSES AFFECTED BY THE AUGUST 24, 2014 NORTHERN CALIFORNIA EARTHQUAKE**

The Alcohol and Tobacco Tax and Trade Bureau (TTB) recognizes that the devastation caused by the August 24, 2014, NORTHERN CALIFORNIA EARTHQUAKE 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 Federal excise taxes administered and enforced by TTB as required under the Internal Revenue Code.

In light of this, TTB will consider waiving late filing, payment, or deposit penalties 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.

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

To qualify for such a waiver, a taxpayer must:

- Demonstrate, to the satisfaction of the appropriate TTB officer, that the earthquake directly affected your ability to timely file, pay, or deposit; and
- Contact the TTB [National Revenue Center](#) (NRC) at:

550 Main Street, Suite 8002  
Cincinnati, OH 45202-5215

Toll-free: 877-882-3277

E-mail: [TTBInternetQuestions@ttb.gov](mailto:TTBInternetQuestions@ttb.gov)

See [When Disaster Strikes](#) for more information on disaster claims.

Please check [www.TTB.gov](http://www.TTB.gov) for updates and additional information.