BOE-122 (FRONT) REV. 18 (10-02)

WAIVER OF LIMITATION

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

☒ Original Waiver

☐ Extension to Original Waiver

Account No. WD STF 39-000217

BEFORE SIGNING THE WAIVER OF LIMITATION SEE THE REVERSE (Page 2) FOR INFORMATION

In consideration that the Board of Equalization of the State of California forbear making deficiency determinations within the limitation period prescribed by:

☐ Section 6487 of the California Sales and Use Tax Law and, where applicable, local ordinances pursuant to the Uniform Local Sales and Use Tax, and Transactions (Sales) and Use Tax.

☐ Section 38417 of the California Timber Yield Tax Law.

☒ Other – Section 45202 of the California Integrated Waste Management Fee Law

(Copies of applicable Revenue and Taxation Code sections will be provided upon request)

Until the Board has made further examination of records, the undersigned hereby consents to an extension through October 25, 2016 of the time within which such determinations may be mailed for the period from January 1, 2013 through June 30, 2013.

If the undersigned has previously granted extensions for period(s) included in the period noted above, those extensions are incorporated herein.

The undersigned further agrees to retain for audit purposes all records and supporting data pertaining to the period to which an extension is granted. The undersigned is aware that this agreement also allows a claim for refund to be filed for overpayments or for offsetting any overpayments made with respect to the agreed period through the extension date.

Dated November 17, 2015

at Redlands (CITY) CA (STATE)

City of Redlands
FIRM NAME

*By [signature]

Paul W. Foster
PRINT NAME OF SIGNATORY

Mayor
CAPACITY

ATTEST: City Clerk [signature]

* Signatory, if not a corporate officer, partner or owner, certifies under penalty of perjury that he or she holds a power of attorney to execute this document.

Accepted: State Board of Equalization

By

David Crumley
PRINT NAME OF SIGNATORY

Business Taxes Specialist I
CAPACITY

FOR BOARD USE ONLY

Case ID No.

Supervisor's initials

BOE-101 (FRONT) REV. 9 (4-15)

CLAIM FOR REFUND OR CREDIT

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

(Instructions on back)

NAME OF TAXPAYER(S) OR FEEPAYER(S)	BOE ACCOUNT NUMBER
City of Redlands	WD STF 39-000217
SOCIAL SECURITY NUMBER(S)* OR FEDERAL EMPLOYER IDENTIFICATION NUMBER	GENERAL PARTNER(S) *(if applicable)*
BUSINESS NAME *(if applicable)*	BUSINESS LOCATION ADDRESS *(if applicable)*
California Street Landfill	

MAILING ADDRESS
P.O Box 3005 35 Cajon St., Redlands CA 92373

Please select the Tax or Fee Program that pertains to your claim for refund or credit.

- ☐ Sales and Use Tax
- ☐ Lumber Assessment

For overpayments of use tax by a purchaser of a vehicle or undocumented vessel to the Department of Motor Vehicles (DMV), please complete BOE-101-DMV.

For the above tax/fee programs, mail your completed form to:
State Board of Equalization
Audit Determination and
Refund Section, MIC:39
PO BOX 942879
Sacramento, CA 94279-0039

- ☐ Alcoholic Beverage Tax
- ☐ California Tire Fee
- ☐ Childhood Lead Fee
- ☐ Cigarette and Tobacco Products Tax
- ☐ Electronic Waste Recycling Fee
- ☐ Diesel Fuel Tax
- ☐ Emergency Telephone Surcharge
- ☐ Energy Resources Surcharge
- ☐ Fire Prevention Fee
- ☐ Hazardous Substances Tax
- ☑ Integrated Waste Management Fee
- ☐ Marine Invasive Species Fee
- ☐ Motor Vehicle & Jet Fuel Taxes
- ☐ Natural Gas Surcharge
- ☐ Occupational Lead Fee
- ☐ Oil Spill Response Fees
- ☐ Tax on Insurers
- ☐ Underground Storage Tank Fee
- ☐ Use Fuel Tax
- ☐ Water Rights Fee

For the above tax/fee programs, mail your completed form to:
State Board of Equalization
Appeals and Data Analysis Branch, MIC:33
PO BOX 942879
Sacramento, CA 94279-0033
Or email to: *adab@boe.ca.gov*

The undersigned hereby makes claim for refund or credit of $ 1.00, or such other amounts as may be established, in tax, interest and penalty in connection with:

- ☑ Return(s) filed for the period January 1st,2013 through June 30,2015.
- ☐ Determination(s)/Billing(s) dated _____ and paid _____.
- ☐ Other *(describe fully)*:

Basis for refund *(required)*:
Protective Claim for Refund for amount to be determined during ongoing audit.

Supporting Documentation: ☐ is attached ☑ will be provided upon request

SIGNATURE		DATE SIGNED	
PRINT NAME		CONTACT PERSON *(if other than signatory)*	
TITLE OR POSITION	TELEPHONE NUMBER ( )	TITLE OR POSITION OF CONTACT PERSON	TELEPHONE NUMBER ( )
EMAIL		EMAIL	

*See BOE-324-GEN, *Privacy Notice*, regarding disclosure of the applicable social security number.

INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND

When submitting a claim for refund or credit, you must provide the time period covered by the claim, the specific grounds upon which the claim is based and provide documentation that supports the claim. The documentation should be sufficient in detail and provide proof of the overpayment. Please include your documentation with your claim for refund or credit or, if the documentation is extensive, please have it readily available upon request.

What You Need To Know

- Your claim must be filed within the statute of limitations for the tax/fee program*.
- Compliance with the statute of limitations is based on the filing date of your claim.
- Your filing date is the date of mailing (postmark), the electronic transmittal date (when applicable), or the date that you personally deliver your claim to your nearest Board of Equalization (BOE) office. This date may differ from the date signed.
- You may only list one account number per claim form. If you are claiming a refund for multiple tax or fee programs, a separate form is needed for each account.
- If your claim is for a refund of a partial payment or installment payment, a separate claim must be submitted after each future payment for which you wish to file a claim for refund.

How You Can Submit Your Claim

- Mail (or email, if applicable) to the appropriate address listed on the front page.
- Hand deliver to any BOE office (for a list of BOE offices, please visit our website at *www.boe.ca.gov*).

For More Information

- Call our Customer Service Center at 1-800-400-7115 to be directed to the specific office responsible for your tax or fee account.
- See publication 117, *Filing a Claim for Refund*.
- See publication 17, *Appeals Procedures: Sales and Use Taxes and Special Taxes*.

How To Complete The Claim Form

- **Taxpayer or Feepayer Name and Account Number:** Enter the name(s) and account number as registered with the BOE. Enter the name(s) shown on the documents that support the claim for refund if the claimant is not registered with the BOE. Do not enter the business name (dba) unless it is also the name that is registered with the BOE.
- **Social Security Number/Federal Employer Identification Number:** Disclosure of the applicable social security number(s) is required (see BOE-324-GEN, *Privacy Notice*) even if the claimant is not registered with the BOE as there are instances where a refund or portion thereof may be disclosed to the Internal Revenue Service. Enter the social security numbers of both husband and wife if the claimant is a married couple. Enter the social security number(s) of the general partner(s) and the partner's name(s) if the claimant is a partnership. Enter the federal employer identification number for all other business entities.
- **Refund Amount:** Enter the amount of your claim, or if you aren't sure of the actual refund amount, you can enter $1 or leave that space blank.
- **Overpayment Type:** Check the appropriate box to indicate if your claim is for a return filing payment, determination/billing payment, or any other type of overpayment and enter the applicable dates. If you select "other" fully explain the circumstances of your claim.
- **Basis for Refund:** Provide the basis or grounds for the claim or describe the circumstances that caused the overpayment. Claims for refund cannot be considered unless this field is completed.
- **Business Name:** Enter the name of the business. For example, if the claimant's name is John Doe and the business's name (dba) is XYZ Auto Repair, XYZ Auto Repair should be entered.
- **Signature and Title or Position:** The preparer of the claim form must sign his or her name. The preparer must also include his or her title or position (for example, bookkeeper, attorney, accountant, taxpayer, etc.).
- **Date Signed:** Enter the date the claim form is signed.
- **Contact Person (if other than signatory):** This line may be used to designate a person (other than the signatory) to contact, should the BOE have questions or require additional information. Such persons may be employees, consultants, accountants, attorneys, etc., as designated by the taxpayer or feepayer.
- **Telephone Number:** Please include your telephone number (and contact person's telephone number, if applicable).

*The time period for filing a claim for refund will vary depending on a number of factors, particularly the type of overpayment and the tax or fee program for which you are filing a claim for refund. Please check the appropriate laws and regulations for the specific tax or fee program for which you are filing a claim. You may also refer to publication 117 or 17 referenced above.