



PENALTY WAIVER REQUEST FORM

Complete this form to request a waiver of penalties assessed for the delinquent filing of a tax and/or licensing fee return. Before completing this form, please read instructions detailed on back of this form.

BUSINESS INFORMATION

Business Name: _____ Customer Number: _____

Name/Title of Person Requesting Waiver: _____

Business Address: _____

Phone: _____ Fax: _____ Email: _____

TAX/LICENSING PENALTY TYPE *(Check the tax/licensing type on which the penalty was assessed)*

Period (month/year) Penalty Assessed: _____ Amount of Penalty: _____

- Sales Tax Use Tax Rental/Leasing Tax Lodging Tax Liquor Tax Occupational License Fee
 Contractors License Fee Motor Fuel Tax Wholesale Wine Tax Business License Liquor License

REASON FOR REQUEST OF WAIVER

Date of Request: _____

- Death or major illness of or an accident involving a sole proprietor causing serious bodily injury that in either case resulted in the sole proprietor being unable to purchase the license, file tax/licensing fee returns, or operate the business during the ten (10) days preceding the due date of the license fee and/or tax

Name of Individual/Position with Business: _____

Date of Death/Illness/Accident: _____

Explanation of how event prevented compliance: _____

- Natural disaster, fire, explosion, or accident that caused the closing or temporary cessation of the business of the taxpayer during the ten (10) days preceding the due date of the license fee and/or tax

Date and Type of Event: _____

Explanation of how event prevented compliance: _____

- Reliance on erroneous advice of an employee or agent of the Revenue Office of the City of Auburn or its designee given in writing or by electronic mail *(attach documentation to support)*

Name of Employee/Agent: _____ Date Advice Received: _____

Explanation of how event prevented compliance: _____

- Other *(Attach documentation to support)*

Provide explanation preventing compliance: _____

SIGNATURE

I declare under penalty of perjury that the information presented on this form is true, correct, and complete to the best of my knowledge.

Signature _____ Date _____

INSTRUCTIONS TO COMPLETE FORM

Section 1 – Business Information – This section should identify the business/taxpayer who received the penalty assessment. Information should agree with the business information coded in the Revenue tax/licensing system as provided on the business registration form.

Section 2 – Tax/Licensing Penalty Type – This section should identify:

- tax/licensing fee type on which the penalty was assessed
- amount of the penalty
- tax/licensing period covered for which the penalty was assessed

A copy of the penalty invoice/assessment should be submitted along with this request form.

Section 3 – Reason For Request of Waiver – This section outlines the three acceptable reasons for which a waiver of penalties may be granted under Section 11-51-93(c) of Code of Alabama, 1975. An explanation must be provided to show how event prevented compliance with city ordinances and codes (*attach additional sheets if needed*). Sufficient and detailed documentation should accompany the request to support basis of reasonable cause and grounds for waiver.

GENERAL INFORMATION

- Waiver request will be processed within 30 days of receipt of form and supporting documentation
- Written notification of approval or denial will be mailed to address coded in the tax/licensing system
- Waiver of assessed penalties totaling \$1,000 or more require City Council approval
 - All waiver request submitted to Council for approval will be placed on the Council agenda which is public information
 - Your signature consent will be requested prior to placement of waiver request on Council agenda; failure to provide signature consent may result in the delay and/or denial of request
- Waiver request does not cover the waiver of interest assessed for untimely filing. Section 40-1-44 of Code of Alabama, 1975 does not allow the waiving of interest
 - If a waiver of penalties is granted, you will be invoiced for the remaining interest assessment
- If waiver request is denied, you have thirty (30) days from the date of denial to file an appeal. Appeals *must* be made in writing. Appeals should be mailed to:

City of Auburn-Revenue Office
Attention: Finance Director
144 Tichenor Avenue, Suite 6
Auburn, Alabama 36830