



Finance Department – Sales Tax Office  
155 Heritage Way, Juneau, AK 99801  
Ph: (907) 586-5215 x 4901  
sales.tax.office@juneau.gov

## Sales Tax Penalty Waiver Request Form

Business Name: \_\_\_\_\_

Acct. Number: \_\_\_\_\_ Filing Period(s): \_\_\_\_\_

Penalty Amount: \_\_\_\_\_ Email Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_

### I am applying for the following late payment penalty waiver:

Circumstances beyond the merchant's control.

- a. There was a documented death or serious illness of the merchant or a member of the merchant's immediate family, or
- b. There was a natural disaster, such as a flood or destruction by fire of the merchant's place of business or business records, provided that any destroyed records are directly related to and prevent timely compliance.

Examples of circumstances **not** considered to be beyond the merchant's control are lack of funds, financial hardship, returned payments, an employee or agent neglecting to file or pay, misunderstanding or ignorance of the sales tax laws, or failure to receive a reminder to file.

Good Compliance: all criteria must be met.

- a. No sales tax returns are unfiled.
- b. The return generating the late payment penalty was filed and paid less than one month after the due date.
- c. The merchant's account history shows that the preceding three years were filed and paid without penalty assessment. If the merchant has been in business for less than three years, all returns prior to the late payment penalty must have been filed and paid without a penalty assessment\*.

\*A previous penalty waiver within the last three years will disqualify you for a current waiver.

- **Your request must be made within 30 days of receiving the first billing statement from CBJ indicating that a penalty has been assessed.**
- **You must attach a written statement in ordinary and concise language explaining why penalties should be waived.** If you request a waiver for circumstances beyond your control, you must provide documentation supporting your claim. This documentation should include the name of the ill or deceased person, their relationship to the merchant, the type and duration of the illness, the date and time of the disaster or accident, and an explanation of how these circumstances prevented compliance.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_