Finance Department – Sales Tax Office
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Sales Tax Penalty and Interest Waiver Request Form

Business Name: _____

Acct. Number: _____ Filing Period(s): _____

Penalty Amount: _____ Email Address: _____

Contact Name: _____ Phone: _____

CBJ Sale Tax Code 69.05.72 - Waiver of penalties and interest

a. *A filer may request a waiver of penalties and interest within 60 days of the application of such penalties and interest.*
b. *The treasurer or their designee may waive penalties and interest for extraordinary circumstances beyond the merchant's control, including, but not limited to, illness or the death of the merchant or an immediate family member, or a natural disaster that prevents timely compliance. A good compliance waiver may be issued if the merchant has a demonstrated history of compliance for 36 continuous months or more.*
c. *Extraordinary circumstances do not include late filing due to a merchant's inadvertence, oversight, or lack of knowledge regarding the filing requirements or deadline; an employee neglecting to file or pay; financial hardship; returned payments; or failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail.*

I am applying for the following late payment penalty waiver:

☐ Extraordinary circumstances beyond the merchant's control (see CBJ code above)

☐ Good Compliance (all criteria must be met)

a. All required sales tax returns have been filed.
b. The filing resulting in penalties and interest was received within 60 days of the filing deadline.
c. All required sales tax returns for the preceding 36 continuous months were filed and paid without penalty assessment. A previous penalty waiver within the preceding 36 months will disqualify the merchant from a current waiver.

- **Waiver requests must be submitted within 60 days of the application of penalties and interest, and the tax due must be paid in full before any waiver request will be considered.**
- **All waiver requests must include a written statement in ordinary and concise language explaining why the penalties and interest should be waived.**

  Circumstances Beyond the Merchant's Control: In addition to the written statement, you must provide documentation supporting your request. When applicable, documentation should include the name of the ill or deceased person, their relationship to the business owner, the type and duration of the illness, the date and time of the disaster or accident, and an explanation of how these circumstances prevented timely compliance.
- **Waivers apply only to penalties and interest. Late filing fees are not eligible for waiver under this provision.**

Signature and Title: _____ Date: _____