



REQUEST FOR WAIVER OF PENALTIES

Complete this form to request a waiver of penalties for delinquent tax filings and/or business licenses.

•Please read the attached instructions BEFORE completing and submitting this form.

BUSINESS DETAILS

Business Name _____ Account No. _____

Name of Authorized Individual Requesting Waiver _____

Title of Authorized Individual Requesting Waiver _____

Business Mailing Address _____ Zip _____

Business Physical Address _____ Zip _____

Business Phone Number _____ Alternate Phone _____

Email _____ Date of Request _____

CLASSIFICATION(S) OF PENALTY ASSESSED *(Check the account type for which the penalty was assessed)*

Alcohol Tax Beer Tax Business License Fuel Liquor Tax Lodging

Rental Tax Sales Tax Use Tax Wine Tax

Period(s) Penalty Assessed (Month/Quarter/Year) _____

Amount of Penalty Assessed \$ _____

REASON(S) FOR REQUEST OF WAIVER

- Accident, death, or illness of the business owner, a close relative (for a sole proprietor), business manager/partner, or other, that prevented the timely filing of the tax, or purchase/renewal of a business license *(Attach supporting document)*
- Natural disaster or accident that caused the temporary stoppage of regular business activities during the tax period(s) in question *(Attach supporting document)*
- Erroneous advice from an employee of the City of Montgomery Revenue Division, or its designee given in writing, or by email to the taxpayer *(Attach a copy of the document in question)*
- Other *(Attach supporting explanation of incident preventing compliance of tax and/or license filing requirements)*

Reason _____

AUTHORIZED SIGNATURE

I hereby certify with my signature that, to the best of my knowledge, the information contained on this form, and the attached document(s) is true and accurate.

Signature _____ Date _____



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INSTRUCTIONS AND GENERAL INFORMATION

INSTRUCTIONS FOR COMPLETING THE WAIVER OF PENALTIES REQUEST

PART 1. BUSINESS DETAILS-This section of the form identifies the business (or business owner) that received the penalty assessment. The information on the form should correspond with the business (or owner's) information on the account.

PART 2. CLASSIFICATION OF PENALTY ASSESSED- This section of the form identifies the following:

- Account type for which a penalty is being assessed
- Tax and/or license period covered by the penalty assessment
- Amount of penalty being assessed (charged) for being late

PART 3. REASON FOR REQUEST OF WAIVER-This section of the form (Request for penalty waiver) requests that the business owner check the reason(s) for the tax/license delinquency. Also, it requires an explanation demonstrating how the event(s) prevented tax and license compliance per city ordinance (attach additional sheets as needed).

GENERAL INFORMATION

- Waiver requests will be processed within 30 days of receipt of the waiver request form and supporting documents.
- Written notification of approval or denial will be mailed to the mailing address noted on your City of Montgomery tax/license account(s).
- Your business will not be able to renew the City of Montgomery business license if the account reflects a balance due.
- Waiver of penalty applications may be mailed to:

City of Montgomery
c/o License and Revenue
P.O. Box 5070
Montgomery, AL 36103-5070

- Waiver of penalty applications may be hand delivered to:

City of Montgomery
c/o License and Revenue, 3rd Floor
25 Washington Avenue
Montgomery, AL 36104