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Application for Waiver of Penalties & Interest on Cannabis Business Tax Instructions for the Taxpayer

A taxpayer may request cancellation of penalties and interest assessed on a Cannabis Business Tax by completing and submitting the Application for Waiver of Penalties and Interest Form. The signed and completed request form, and all supporting documentation are required for consideration of this cancellation request. Also, for the waiver request to be reviewed, you must either make the payment online in full or include a check for the tax with your application.

The policy of the Auditor-Controller-Treasurer-Tax Collector's Office is to ensure that all claims presented will meet the conditions for cancellation as outlined in the Cannabis Business Tax Ordinance of the County of Sonoma and the Revenue and Taxation Code of the State of California.

The following reasons for late payment are common examples which are NOT sufficient for the Tax Collector to waive penalties, as prescribed by local and state law. These requests will be denied:

- I disagree with the canopy size (the Tax Collector must have verification from Ag Commissioner to accept any square footage amount less than the permitted size).
- My crop was lost, stolen, or unmarketable (the Tax Collector must have verification from Ag Commissioner to accept any square footage amount less than the permitted size).
- I did not receive a tax bill.
- I forgot.
- I was out of town or country.
- I have paid on time in the past for many years and think I should not be penalized this time.
- My bank did not make the payment until after the deadline.
- I used a private postal meter machine, such as Pitney Bowes.

Please submit the following documentation for consideration by email to CannabisTax@sonomacounty.gov or by mail to our office located at 585 Fiscal Drive, Suite 100, Santa Rosa, CA 95403, Attention: Penalties and Interest Waiver Review

1. Completed Application for Waiver of Penalties and Interest Form
2. A check for the tax before penalties or payment online
3. Any document that supports the request to waive the penalty and interest; incomplete applications will expire within 10 calendar days.

After review, the taxpayer will be notified by email of the outcome of the review:

- If the request is granted, the check for the tax will be processed as though received timely (or get a refund for the penalty amount, if it was paid in full).
- If the request is denied, penalties and interest will be due within 30 days of notice

Please note the decision shall be final and conclusive and in writing.

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APPLICATION FOR WAIVER OF PENALTIES & INTEREST FEES FORM

Applicant: _____

Mailing Address: _____

Property Address: _____

Email Address: _____

Contact Phone Number(optional): _____

<i>Permit#</i>	<i>Reporting Period</i>	<i>Tax Amt</i>	<i>Penalty Amt</i>	<i>Interest Amt.</i>	<i>Total</i>	<i>Delinquent Date</i>

Reason for appeal (if more space is needed, please use back side, or attach additional sheets):

I, _____, certify under penalty of perjury that the above information is true and correct.

☐ By checking this box, I authorize county officials and representatives thereof to disclose information provided on confidential documents needed to verify any discrepancies solely for the purpose of action on the enclosed claim.

Date _____ Signature _____
Owner/Assessee

For Office Use Only