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Application for Waiver of Penalties and Interest on Transient Occupancy Tax

Instructions for the Taxpayer

A taxpayer may request cancellation of penalties and interest assessed on a Transient Occupancy 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 Transient Occupancy Tax Ordinance of the County of Sonoma and the Revenue and Taxation Code of the State of California; it does not apply to Business Improvement Assessment (BIA).

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

- I didn't know to collect the taxes from transient.
- I did not receive a tax return.
- 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 penalty review consideration by email at tot@sonoma-county.org, or by mail to our office located at 585 Fiscal Drive, Suite 100, Santa Rosa, CA 95403, Attention: Penalty Review

1. Completed Application for Waiver of Penalties and Interest
2. A check for the tax before penalties or payment online
3. Any document that supports the request to waive the penalty and interest

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.

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APPLICATION FOR WAIVER OF PENALTIES AND INTEREST FORM (not applicable to BIA)

Applicant: _____

Mailing Address: _____

Property Address: _____

Email Address: _____

Contact Phone Number(optional): _____

<i>Permit#/Cert#</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