



Office of the City Collector
 915 Quarrier St., Suite 4
 Charleston, WV 25301

Tel (304) 348-8024
 Fax (304) 347-1810

Request to Waive Penalties

Part 1. Tax or Feepayer Information

SSN or Account ID
 FEIN: _____ Number: _____

Tax or Feepayer's Name (*Legal Name if Business*): _____

Name of Contact Person: _____ Telephone No.: _____

Mailing Address: Street or P.O. Box _____
 City _____ State _____ Zip Code _____

Part 2. Penalty Information

Type of Tax or Fee (*please check*):

- B&O Tax City Service Fee Fire/Refuse Fee Municipal License

Amount of Penalty: _____ Period(s): _____

Part 3. Reason for Request (Please check any box that applies and provide the information requested.)

- Good Compliance Record. ***You must meet all of the criteria set forth in the instructions located on reverse side.***
- Natural disaster or accident that destroyed property or records that occurred within three months before the due date of the tax or fee for which the penalty was assessed.
 Date and type of disaster or accident: _____
 Has insurance claim been filed? Yes No If yes, enter name of insurance carrier: _____
 Explanation of how disaster or accident prevented compliance: _____

- Serious and sudden illness or injury of tax or feepayer, tax or feepayer's immediate family member, or the tax or feepayer's preparer that began within three months before the due date of the tax or fee for which the penalty was assessed.
 Name of Individual with illness: _____ Relationship to tax or feepayer: _____
 Explanation of how illness or injury prevented compliance: _____

- Other (please describe in detail).

Tax or Feepayer's
 Signature: _____ Title: _____ Date: _____

I do hereby certify that, to the best of my knowledge, this request is true, complete and accurate.

**Using the instructions on the reverse side, please complete form in its entirety and mail to:
 City Collector's Office, 915 Quarrier St., Suite 4, Charleston, WV 25301**

Request to Waive Penalties Instructions

- Part 1. Tax or Feepayer Information:** Enter the identifying information of the tax or feepayer including the name, address, and applicable identification number(s) along with the name and phone number of a contact person (if different from the tax or feepayer) on the appropriate lines.
- Part 2. Penalty Information:** Check the appropriate type of tax or fee for which this request applies along with the amount of penalty and the period(s) covered.
- Part 3. Reason for Request:** Indicate the reason for the penalty waiver request by checking in the box provided. *****Important.***** Your request may be denied if you do not provide all of the required information for the reason you specify.

Good Compliance Record. The good compliance reason applies only if all of the following statements are true:

- All required tax or fee returns and reports due have been filed.
- All tax and interest due for the tax period for which the penalty waiver is requested has been paid.
- Any amount due on an Assessment Notice received for a tax or fee period that is different from the tax or fee period for which the penalty waiver is requested has been fully paid.
- During the past three years, no 100% penalty waiver based on a good compliance record for the tax or fee type for which this waiver is requested has been granted.
- The penalties at issue are not the result of the same or similar error or practice as those previously assessed by the City.
- The penalties at issue were not assessed as a result of an audit wherein the City determined that income shifting or tax avoidance was utilized.
- All documents, information, reports and returns requested by the City were timely provided.

Once the request has been completed in its entirety, please mail to the City Collector's Office at the following address:

Charleston City Collector's Office
Attn: Waiver Request
915 Quarrier St., Suite 4
Charleston, WV 25301

After your request has been reviewed, you will be notified in writing of the decision. If you have any questions, please feel free to contact the Collector's Office at (304) 348-8024.