



Late Penalty Waiver Request

(Bellevue City Code 4.03.120)

A written request for cancellation of penalties and/or interest must be received within 30 days after the date the Tax Division mails the notice that the penalties and/or interest are due. The director's authority to waive or cancel penalties and/or interest under this subsection shall extend to amounts already paid. The request must contain competent proof of all pertinent facts supporting a reasonable cause determination. In all cases the burden of proving the facts rests upon the taxpayer. Remit the completed form to the Tax Division by mail, or Fax to 425-452-6198 or email to tax@bellevuewa.gov.

Taxpayer Business Information

Bellevue Registration No. _____

UBI Number _____

Business Entity and address:

Contact information:

Name _____

Position _____

Phone _____

Fax _____

Email _____

Reporting Period / Amount:

Reason: Please check applicable reason box, provide explanation and attach any supporting documentation.

- The return was filed on time, but was inadvertently mailed to another agency or there was a delay or loss related to the postal service. Interest may be cancelled in this situation.
- The delinquency was due to written erroneous information given the taxpayer by the department. Interest may be cancelled in this situation.
- The delinquency was caused by the death or serious illness of the taxpayer or his/her immediate family, or by the illness or death of his/her tax preparer or a member of the tax preparer's immediate family, prior to the filing date.
- The delinquency was caused by the unavoidable absence of the taxpayer, prior to the filing date.
- The delinquency was caused by the destruction, through no fault of the taxpayer, by fire or other casualty of the taxpayer's place of business or business records.
- The taxpayer, prior to the time of filing the return, made timely application to the department, in writing, for proper forms and these forms were not furnished in sufficient time to permit the completed return to be filed and the tax paid before the delinquent date.
- The delinquency was the result of an unforeseen and unintentional circumstance, not immediately known to the taxpayer, caused by the malfeasance or misconduct of the taxpayer's employee or accountant.
- The taxpayer made a good faith effort to comply with the provisions of this chapter.
- The taxpayer inadvertently failed to file a tax return because of a good faith belief that the taxpayer qualified for the filing exemption in BCC 4.03.040(D).

Explanation (attach additional pages as needed)

I hereby certify that the statements and information provided on this form are true and complete to the best of my knowledge.

Signature _____ Date _____

FOR OFFICE USE ONLY

Waiver request received within 30 days of first notification Late payment penalty Period's total liability is paid

Approved Denied

Reviewed by _____ Title _____ Date _____

Amount Approved _____ Reporting Period _____ Account Adjusted _____

Comments:

Should you disagree with this determination and believe the circumstances supporting your request meet the criteria within Bellevue City Code, you may appeal this decision to the Hearing Examiner within 30 days from the date of this letter. Refer to BCC 4.03.140 for administrative appeal procedures.

BCC is located on the internet at <https://bellevue.municipal.codes/BCC>. If you have any questions, please contact the Tax Division at 425-452-6851.

Finance Dept. | Tax Division | Phone 425-452-6851 | Fax 425-452-6198 | Mail to PO Box 90012, Bellevue WA 98009-9012
Located at 450 110th Ave NE Street, Bellevue, Washington 98004



For alternate formats, interpreters, or reasonable accommodation requests please phone at least 48 hours in advance 425-452-6800 (voice) or email tax@bellevuewa.gov. For complaints regarding modifications, contact the City of Bellevue ADA, Title VI, and Equal Opportunity Officer at ADATitleVI@bellevuewa.gov.

Interprete **Interpreter** Interprete
दुर्भाषिया **Thông Dịch Viên**
مترجم **المترجم الفوري**
通訳 **Переводчик**
通訳 翻譯員 **425-452-6800** 통역사

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