CITY OF LAKEWOOD
REVENUE DIVISION
P.O. BOX 17479
DENVER, CO 80217
(303) 987-7630

REQUEST TO WAIVE PENALTY

LICENSE NUMBER: _____ **DATE:** 10/04/2011

BUSINESS NAME: _____ **REQUESTED BY:** _____

MAILING ADDRESS: _____ **PHONE NUMBER:** _____

_____ **REVENUE STAFF:** _____

EMAIL/FAX: _____ **EMAIL/FAX REQUEST:** **YES** _____ **NO** _____

REPORTING PERIOD	PENALTY	PENALTY WAIVED	
_____	_____	☐ YES	☐ NO
_____	_____	☐ YES	☐ NO
_____	_____	☐ YES	☐ NO
_____	_____	☐ YES	☐ NO

**** Please remit this form with payment ****

REMAINING BALANCE DUE: _____ **(INCLUDES INTEREST)**

WAIVER OF PENALTY WAS DENIED FOR THE FOLLOWING REASON(S):

☐ **FILING HISTORY SHOWS PREVIOUS DELINQUENCIES** _____

☐ **LATE CHARGES HAVE BEEN PREVIOUSLY WAIVED**_____

☐ **OTHER:** _____

_____

The late charges being waived have been recorded on your account history. Any future delinquencies will be assessed the full applicable penalty and interest.

AUTHORIZED SIGNATURE: _____ **DATE:** _____

Sections sited are in accordance with the City of Lakewood, Sales and Use Tax Ordinance. (available upon request)

Section 3.0~~1.260(H)~~ Recovery of taxes, penalty and interest.
The Finance Director is authorized to waive, for good cause shown, any penalty assessed as provided in this chapter, and any interest imposed in excess of the rate determined pursuant to subsection (B) of this section shall be deemed a penalty.

Section 3.01.280 Tax deficiency.
"...If the deficiency in payment of the sales or use tax occurs without intent to defraud, there shall be added ten (10%) percent of the total amount of the deficiency, and interest in such case shall be collected at the rate imposed under Section 3.01.300 on the amount of such deficiency from the time the return was due, from the person required to file the return, which interest and addition shall become due and payable twenty days after written notice and demand to such person by the Finance Director...".

Section 3.01.290 Interest rate on delinquent taxes.
When interest is required or permitted to be charged under Sections 3.01.260(B), 3.01.280, 3.01.300(A), or 3.01.310, the annual rate of interest shall be that rate of interest established by the State Commissioner of Banking pursuant to Section 39-21-110.5 of the Colorado Revised Statutes. (Ord.0-85-137 § 1 (part), 1985).

ALTERNATE FORMATS OF THE DOCUMENT ARE AVAILABLE UPON REQUEST