

Haywood County Tourism Development Authority

Occupancy Tax Penalty Waiver Request

Part 1: Penalty Information

Date of Penalty Assessment: _____ Period(s): _____ Amount of Penalty: \$ _____

Part 2: Business Information

Business Name: _____ Tax Account #: _____

Physical Address: Street or P.O. Box _____

City: _____ State: _____ Zip Code: _____

Mailing Address: Street or P.O. Box _____

City: _____ State: _____ Zip Code: _____

Name of Contact Person: _____ Position: _____

Email: _____ Phone Number: _____

Part 3: Reason for Request (Place an X in any block that applies and provide requested information)

☐ **Death of taxpayer, taxpayer's immediate family member, or tax preparer**

Name of deceased: _____ Date of death: _____

Explanation of how death prevented compliance: _____

☐ **Serious and sudden illness of taxpayer, taxpayer's immediate family member, or tax preparer**

Name of person with illness: _____ Type & duration of illness: _____

Explanation of how illness prevented compliance: _____

☐ **Natural disaster or accident** Date and type of disaster or accident: _____

Explanation of how disaster or accident prevented compliance: _____

☐ **Good Compliance Record.** You must meet **all** the criteria set out in the instructions located on back page.

☐ **Special Circumstances.** Explanation of special circumstances that prevented compliance
(attach an additional page if needed)

Signature: _____

Date: _____

I certify that, to the best of my knowledge, this application is accurate and complete.

Completed forms may be submitted to the HCTDA Executive Director electronically, by mail, or in person:
Corrina@VisitHaywood.com 91 N Lakeshore Dr. Lake Junaluska, NC 28745

Instructions and Additional Information

Part 1: Penalty Information: Enter the penalty information including the date of the penalty notification, the period(s) that the penalty applies to, and the total amount of penalty.

Part 2: Business Information: List all business information including name, tax account # (assigned by the Haywood County Finance Office), physical and mailing address, contact person and their contact information.

Part 3: Reason for Request: Choose reason(s) for request by checking the box next to the reason. Provide all requested information. **Please note:** *your request will automatically be denied if you do not provide all the required information for the reason you specify.*

Automatic Reasons Waiver: These reasons are considered automatic because if one of them applies, all penalties are waived in their entirety regardless of the taxpayer's compliance record or number of penalties that have been waived for that taxpayer in the past.

- a) **Death of taxpayer, taxpayer's immediate family member, or the taxpayer's tax preparer.** The period subject to waiver is 3 months following the date of death.
- b) **Serious, sudden illness of the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer.** The period subject to waiver is 3 months following the date the illness began.
- c) **Natural disaster, such as a tornado or hurricane, or an accident such as a fire, that destroyed property, records, or both.** For disasters addressed in a memo from the Secretary or the Governor, the period subject to waiver is set in the memo. For other disasters and for accidents, returns and payments due within three months from the date of the disaster or accident.

Good Compliance Waiver: The good compliance reason allows every taxpayer one penalty waiver every three years. In order to qualify for a good compliance waiver, the taxpayer must meet the following conditions:

- a) *No prior waivers:* the taxpayer has not received a waiver based on good compliance during the "look-back" period. The "look-back" period is a three-year period that consists of the taxpayer's most recent waiver history.
- b) *No tax filing due:* The taxpayer must have filed all occupancy tax reports due. This condition is not limited to the three year "look-back" period.
- c) *No other outstanding liabilities:* The taxpayer must have paid any tax, penalty that is not waivable, and interest due for the period for which the penalty waiver is being requested.

Special Circumstances: The category of special circumstances applies in limited circumstances to all penalties and consists of all other reasons to waive penalties. It applies to penalties that are subject to the general waiver criteria but do not meet those criteria and to penalties that are not subject to the good compliance reason. Waiver of a penalty based on the category of special circumstances is the exception rather than the rule.

A request for a penalty waiver must be submitted in writing to the HCTDA Executive Director, specifying the reasons for the delay in payment and any supporting documentation. Request forms must be filled out completely and submitted within 30 days of the date when the penalty was applied, or will be ineligible for waiver consideration. Automatic Reasons waivers and Good Compliance waivers for amounts under \$1,000 will be processed by HCTDA staff. Special Circumstances waivers will be evaluated and decisioned by the HCTDA Board of Directors. For all waivers over \$1,000, the HCTDA Finance Committee will review and send their recommendation to the Haywood County Board of County Commissioners for final decision. In all cases, applicants will be informed of the decision in writing within 60 days of receiving the request.

For more information on the Occupancy Tax Waiver Policy, please visit: haywoodtda.com/occupancy-tax