

## Chapter 6A.10

### GENERAL TAX PROVISIONS

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#### **6A.10.120    ~~Cancellation-Waiver~~ of penalties.**

A. The Director may cancel any penalties imposed under Section 6A.10.110.A if ~~at~~the taxpayer:

~~1. s~~Shows that ~~the taxpayer's~~ its failure to timely ~~file or~~ pay the tax was due to reasonable cause and not willful neglect. Willful neglect is presumed unless the taxpayer shows that ~~it~~they exercised ordinary business care and prudence in making arrangements to ~~file the return and~~ pay the tax but was nevertheless, due to circumstances beyond the taxpayer's control, unable to ~~file or~~ pay by the due date. ~~The Director has no authority to cancel any other penalties or to cancel penalties for any other reason except as provided in subsection C.~~

~~B2. Submits A~~a request for ~~cancellation~~waiver of penalties in writing; and, must be received by the Director within 30 days after the date the Department mails the notice that the penalties are due.

3. Includes in T~~he~~ request ~~must be in writing and 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.

~~C~~B. The Director may ~~cancel~~waive the penalties in Sections 6A.10.110.A ~~one-time~~ if a person:

1. ~~Was~~Is not currently licensed and filing returns;
2. Was unaware of the person's responsibility to file and pay tax; and
3. Paid and filed all Obtained business license fees and filed past due tax returns within 30 days after being notified by the Department or entered into a payment agreement approved by the Director and the past due license fees and tax returns are paid within the terms outlined in the agreement. -

C. The Director may waive the penalties in 6A.10.110 when a taxpayer has filed and paid on time all tax returns required for the two calendar years prior to the year in which the tax return was filed late even if the reason for late filing does not meet the criteria of 6A.10.120.A or 6A.10.120.B.

D. The Director shall not ~~cancel-waive~~ any interest charged upon amounts due.

(Ord. 27297 § 1; passed Nov. 23, 2004)