



Transient Lodging Tax Request for Waiver of Late Payment Penalties

FILER NAME	TLT ID#
MAILING ADDRESS	RENTAL SITE ADDRESS
CITY, STATE, ZIP	CITY
PHONE	RETURN QUARTER/YEAR

FULL EXPLANATION AND REASON(S) FOR LATE FILING/PAYMENT OF TILLAMOOK COUNTY TRANSIENT LODGING TAX. ATTACH ANY DOCUMENTS YOU MAY HAVE TO SUPPORT YOUR REQUEST. SEE INSTRUCTIONS.

UNDER PENALTY OF FALSE SWEARING, I DECLARE THAT THE INFORMATION ON THIS FORM AND ANY ATTACHMENT IS TRUE, CORRECT, AND COMPLETE. I HEREBY REQUEST WAIVER OF THE LATE PAYMENT PENALTIES. I UNDERSTAND THAT TAXES AND INTEREST CANNOT BE WAIVED.

SIGNATURE

DATE

PRINT NAME

Tillamook County Transient Lodging Tax
Request for Waiver of Late Payment Penalties
Instructions

Tillamook County Ordinance #75, Section 7 provides for a good cause extension of time to file and pay transient lodging tax. Waiver may be requested for late payment penalties only. Taxes and interest cannot be waived.

Request must be submitted in writing and must contain:

- 1) The circumstances and reason for the request.
- 2) The signature of filer or other person knowledgeable of the circumstances.

There are two categories of good cause:

Category 1

- A. Incapacitation for medical reasons**
- B. Death**

The persons in this category are limited to:

- 1) A person required to file -- This is the designated record keeper or a person whose participation is essential to the preparation of the quarterly return.
- 2) A member of the immediate family of a person required to file, including a child residing in the individual's household, a spouse of the individual, or another individual claimed by that individual or individual's spouse as a dependent for federal income tax purposes.

Category 2

The second category is defined as unique, unintentional factors beyond the filer's control, not stemming from negligence or non-action. These are:

- A. The loss or unavailability of records due to a fire, flood, theft or similar reason.**
- B. Interruption in delivery (or timely postmark) due to extreme weather conditions or strikes involving transportation.**
- C. Other valid reasons, to be reviewed on a case-by-case basis.**

Denial of Request and Appeals

If a request for extension is denied, the person requesting the extension will be informed in writing of the reason(s) for the denial.

Denials by the Tax Administrator may be appealed to the Transient Lodging Tax Review Committee. Denials by the Transient Lodging Tax Review Committee may be appealed to the Board of County Commissioners. The person who was denied must submit their request in writing within 20 days of denial and include all the information required in the original request.