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## **Application for Waiver of Penalties and Interest on Cannabis Business Tax Instructions for the Taxpayer**

A taxpayer may request a waiver of penalties and interest assessed on Cannabis Business Tax by completing and submitting the Application for Waiver of Penalties and Interest Form. A signed and completed application, along with all supporting documentation, is required for the request to be considered. Please note that for the waiver request to be reviewed, you must either make the payment online or include a check for the tax and any applicable fees with your application. Delinquent fees such as central collections and release of lien fees cannot be waived.

It is the policy of the Auditor-Controller-Treasurer-Tax Collector's Office to ensure that all applications meet the conditions for cancellation as outlined in the Cannabis Business Tax Ordinance of the County of Sonoma and the Revenue and Taxation Code of the State of California.

Submit the following documentation for consideration either by email to [CannabisTax@sonomacounty.gov](mailto:CannabisTax@sonomacounty.gov) or by mail to:

Attention: Cannabis Business Tax  
Penalties and Interest Waiver Review  
585 Fiscal Drive, Suite 100  
Santa Rosa, CA 95403

1. Completed Application for Waiver of Penalties and Interest form.
2. A check for the tax and applicable fees, or a receipt confirming online payment.
3. Documentation supporting the request to waive penalties and interest.

Incomplete applications will expire 10 calendar days after receipt.

After review, the taxpayer will be notified by email of the decision:

- If the request is granted, the account will be deemed compliant. If penalties and interest were previously paid, a credit or refund will be issued, less any non-waivable fees such as central collection or release of lien fees.
- If the request is denied, penalties and interest must be paid within 10 calendar days of notice.

**Please note the decision of the Tax Collector shall be final and conclusive and in writing.**

**Application For Waiver of Penalties and Interest Form  
(Not Applicable to fees such as central collections and release of lien fees)**

Applicant Name:

Mailing Address:

Property Address:

Email Address:

Phone Number:

<b>Permit/Business License #</b>	<b>Reporting Period</b>	<b>Tax Amount</b>	<b>Penalty Amount</b>	<b>Interest Amount</b>	<b>Total Amount</b>

Cannabis Business Taxes are the responsibility of every person who is engaged in commercial cannabis business, including the Operator and Property Owner, and only limited circumstances qualify for a waiver of penalties and interest.

Please provide a written explanation of the circumstances supporting your request. If the request is based on medical circumstances, a signed statement from a physician, on official physician letterhead, must accompany this application. Please use the following page if additional space is required.

I, \_\_\_\_\_ certify under penalty of perjury that the information provided above is true and correct.

By checking this box, I authorize Sonoma County officials and their representatives to disclose information provided on confidential documents as necessary to verify any discrepancies solely for the purpose of acting on the enclosed claim.

Applicant Signature

Date

Please note the decision of the Tax Collector shall be final and conclusive and in writing.

**Application For Waiver of Penalties and Interest Form**  
**(Not Applicable to fees such as central collections and release of lien fees)**

Please note the decision of the Tax Collector shall be final and conclusive and in writing.

Permit/Business License #

Additional space for written explanation of the circumstances supporting your request:

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**For Office Use Only**

Approved      Denied      Reason:

Signature

Title

Date