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### **Application for Waiver of Delinquent Fees-Instructions for the Taxpayer**

The policy of the Auditor-Controller-Treasurer-Tax Collector's Office is to ensure that all claims presented will meet the conditions for cancellation as outlined in the Revenue and Taxation Code of the State of California.

**The decision of penalty review is final.** Any further pursuit of a claim would necessitate the taxpayer filing an action in Superior Court.

Please submit the following documentation for penalty review consideration:

1. Completed Application for Waiver of Delinquent Fees
2. A check for the amount of the tax before the penalties
3. A separate check for the amount of the penalty to be waived
4. Any additional documents that supports the request to waive the penalty
  - a. Certification from the Postal Service of mishandling
  - b. Signed physician's statement indicating a medical condition caused the delinquency
  - c. Any other documentation to support your request for penalty waiver

Return the above documentation to:

Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office  
585 Fiscal Drive, Suite 100  
Santa Rosa, CA 95403  
Attention: Penalty Review

After review, the taxpayer will be notified in writing, by mail of the outcome of the review:

- If the request is granted the check for the amount of the tax, will be processed as though received timely, and the check for the penalty amount will be returned to the taxpayer
- If the request is denied, both checks will be processed paying the tax and penalty