



**Pursuant to City of Eugene Administrative Order 44-21-07-F
PENALTY WAIVER DUE TO GOOD CAUSE**

1. The Tax Administrator may reduce or waive a penalty imposed pursuant to section R-3.762-G, subsections 1(a) and 1(b), if the Tax Administrator concludes that there was good cause for the failure to file, pay, or remit at the time the return and payment were due.
2. A request for a penalty reduction or waiver shall be submitted to the Tax Administrator on the form provided by the City and shall include at a minimum the name and address of the taxpayer, the tax period associated with the request, and an explanation of good cause serving as the basis for the requested penalty reduction or waiver.

Business/Taxpayer Name: _____
Business Address: _____
MUNIREvs Account Number: _____
Federal Employer ID Number: _____
Applicable Quarter(s)/Year: _____

For the purpose of this rule, "good cause" means circumstances beyond the reasonable control of the taxpayer, including but not limited to (check applicable circumstance):

- _____ Death or serious illness of taxpayer or member of taxpayer's immediate family
- _____ Destruction by fire, a natural disaster, or other casualty of the taxpayer's home, place of business, or records needed to prepare the returns and remit payment
- _____ Unavoidable and unforeseen absence of the taxpayer from the state that began before the due date of the return and tax.
- _____ Other

In the box below describe the circumstances resulting in the penalty waiver request. Additional pages may be attached. City of Eugene staff will contact the signer of this form if additional details are required to make a determination.

I CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Name Title Date Contact Phone Number

Mail completed form to: P.O. Box 10087, Eugene, OR 97440 or Email – to cspayrolltaxhelp@eugene-or.gov