



**BALDWIN COUNTY**  
SALES & USE TAX / LICENSE INSPECTION

(251) 943-5061  
(251) 972-6836 Fax

P O Box 189  
ROBERTSDALE, AL 36567

**Request for Waiver of Penalties**

Taxpayer Name: [REDACTED]

Taxpayer Id: 25238

The undersigned hereby requests a waiver of the following penalties that were assessed based on the findings from the audit that was conducted by Baldwin County for the time period that is indicated above.

Type of Penalty	Amount (USD)
Consumers Use Tax Penalty: Failure to Timely File	5,905.50
Consumers Use Tax Penalty: Failure to Timely Pay	5,905.50

Taxpayer's explanation for waiver request: (additional information may be attached to this form)

Requesting penalty abatement due to Sales & Use Tax Account Information arriving from Alabama Department of Revenue past the filing date of 9/20/18. Please see attached detailed explanation.

[REDACTED]  
Signature of Business Owner or Authorized Agent

09/25/18  
Date

[REDACTED]  
Printed Name

**INTERNAL USE ONLY:**

Approved  Denied

Signature \_\_\_\_\_ Date \_\_\_\_\_

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



Baldwin County  
Sales & Use Tax/License Inspection  
Robertsdale, AL 36567  
*(via email)*

09/25/18

Subject: Penalty Abatement Request for [REDACTED] For the period of August 2018.  
Consumers Use Tax Account # 25238

Penalty Abatement Request

[REDACTED] purchased a [REDACTED] on 8/28/18 in the amount of \$4,724,400.00. The delivery was made to [REDACTED]. The Use Tax due to Baldwin County is \$59,055.00. Please see attached documentation.

I called Baldwin County Sales Tax on 8/28/18 and spoke with Jerry in Robertsdale. He wasn't sure if the [REDACTED] was taxable, as it could have been a casual sale. He did give me a phone number for an Alabama State Examiner in Mobile to check for taxability. I was also not informed that [REDACTED] needed to submit a Sales & Use Tax application for Baldwin County until 9/24/18.

After research, it was found [REDACTED] was not registered with the State of Alabama for Sales & Use Tax. [REDACTED] was subsequently registered for Alabama State and Local Sales & Use Tax accounts on 9/12/18. The tax account information was mailed from Montgomery on 9/17/18 (see attached envelope copy). I did not receive the documentation to access the accounts until 9/24/18.

I immediately filed the Alabama State Use Tax upon receipt of the tax account information. I was informed by an Alabama Department of Revenue representative that I would have to contact Baldwin County and Gulf Shores concerning the use tax, as I would not have an opportunity to request a penalty abatement if I filed the local returns on MAT online service. I contacted Baldwin County on 9/24/18.

[REDACTED] is requesting a penalty abatement of \$11,811.00 due to the sales tax account documentation from Alabama Department of Revenue arriving past the filing deadline.

Thank You,

