

PENALTY AND/OR INTEREST WAIVER APPLICATION FORM

Ministry of Finance
Revenue Division
PO Box 200
Regina, Canada S4P 2Z6
Toll Free: 1-800-667-6102
Phone: 306-787-6645
sasktaxinfo@gov.sk.ca

When extraordinary circumstances prevent you from meeting your tax obligations, cancelling or waiving certain penalties and/or interest may be possible.

Your account(s) must have all returns filed and any outstanding balances paid before submitting an application.

If you were assessed penalty and/or interest in an audit, do not apply for a waiver of penalty and/or interest using this form. These requests should be directed to the auditor.

PART A: APPLICANT INFORMATION

Legal Name:		Federal BN:
Operating Name:		
Address:		Postal Code:
Primary Contact:	Telephone:	E-mail:

PART B: REASON(S) FOR REQUEST

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PART C: DETAILS OF REQUEST

TAX ACCOUNT NUMBER	PERIOD END	PENALTIES (If known)	INTEREST (If known)	TOTAL AMOUNT (If known)

Have you received a previous penalty and interest waiver in the last year? YES NO

PART D: ATTESTATION, DECLARATION AND CONSENT

I, the undersigned, hereby declare and attest to all of the following statements:

- The information in this application is true and complete to the best of my knowledge and belief.
- I consent to the Ministry of Finance verifying any information contained in this form with any entity that holds such information.

Name and Position of Authorized Official

Contact Phone Number

Signature

Date

PART E: APPLICATION FORM SUBMISSION AND GUIDELINES

Please review the following before submitting your application:

- All returns must be filed and tax balances paid prior to submitting a request.
- A waiver request must be received within the tax program limitation period.
- Reason(s) for the request must be provided.

The following facts will be considered by the Ministry of Finance when we make our decision:

- Your compliance history;
- If you exercised a reasonable amount of due care and weren't negligent or careless; and
- If you acted quickly to remedy any filing delay or omission of tax.

The completed *Penalty and Interest Waiver Application* can be submitted to Finance by:

Email: sasktaxinfo@gov.sk.ca; or

Mail: **Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6**