



Don SUMNERS, CPA, RTA
 Harris County Tax Assessor-Collector
 www.hctax.net

Application for Waiver of Special Inventory Tax Penalty

Dealer Name:	Contact Name:
Dealer Number:	Contact Number:
HCAD Number:	E-mail Address:

This Act takes effect September 1, 2011

Per Texas Property Code Sec. 23.129 (b), a chief appraiser or collector may waive a penalty under Subsection (a) only if:

- (1) the taxpayer seeking the waiver files a **written application** for the waiver with the chief appraiser or collector, as applicable, **no later than the 30th day** after the date the declaration or statement, as applicable, was required to be filed;
- (2) the taxpayer's failure to file or failure to timely file the **declaration or statement** was a result of:
 - (A) a natural disaster that made it effectively impossible for the taxpayer to comply with the filing requirement; or
 - (B) an event beyond the control of the taxpayer that destroyed the taxpayer's property or records; and
- (3) the taxpayer is otherwise in compliance with this chapter.

For questions, please call 713-368-2550.

A Request for Waiver of SIT Penalty is made for the following:

Type of Statement:	Month/Year of Statement:	Penalty Amount:
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REASON: Natural Disaster Event beyond your control (such as: fire, theft, etc.)

Explanation:

Dealer Signature:

Date:

***** Please place the account number and name on all pages. *****

Mail application to: P.O. Box 3486 Houston, Texas 77253-3486 or Fax to 713-368-2029