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LIC-11.08 - Penalties

Administrative Rules Adopted by Bureaus Pursuant to Rule Making Authority (ARB)

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Policy number: LIC-11.08

PENALTIES

Administrative Rule Adopted by Revenue Division Pursuant to Rule-Making Authority

ARB-LIC-11.08

Keywords

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- A. Penalties will be assessed if a taxfiler fails to pay the full tax when due.
- B. The penalty for filing late for the 2012 tax year (due June 10, 2013) is:
1. Fifteen dollars (\$15) if the failure to pay is for a period of four (4) months and five (5) days or less; and
 2. In addition to the fifteen dollars (\$15) stated above, the sum of twenty dollars (\$20) if the failure to pay lasts for a period greater than four (4) months and five (5) days.
- C. The penalty for filing late for tax year 2013 (due April 15, 2014) and beyond is:
1. Fifteen dollars (\$15) if the failure to pay is for a period of six (6) months or less; and
 2. In addition to the fifteen dollars (\$15) stated above, the sum of twenty dollars (\$20) if the failure to pay lasts for a period greater than six (6) months. Generally, , the additional \$20 will be due if the tax is not paid by October 15 (or the next business day if October 15th falls on a weekend or legal holiday).
- D. The Division may waive or reduce any penalty for good cause shown pursuant to its rule on discretionary penalty waivers.
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HISTORY

Amended by Director of Revenue Division May 8, 2015.

Amended by Director of Revenue Bureau March 19, 2013.

Adopted by Director of Revenue Bureau February 20, 2013.

Filed for inclusion in PPD March 4, 2013.

Adopted by Director of Revenue Division September 29, 2020 and filed for inclusion in PPD November 2, 2020.

General information

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