

**Peter Franchot** *Comptroller* 

Jeffrey A. Kelly
Director
Field Enforcement Division

November 5, 2012

## STATE OF MARYLAND WAIVER OF IFTA PENALTY AND INTEREST REGARDING HURRICANE/TROPICAL STORM SANDY

Due to the severe impact of Hurricane/Tropical Storm Sandy, including closure of the our offices on October 29 and 30, 2012, and pursuant to Executive Order 01.01.2012.19, the Comptroller of Maryland will grant an International Fuel Tax Agreement (IFTA) penalty waiver to those individuals and businesses who were directly impacted by Hurricane/Tropical Storm Sandy. This penalty waiver applies to any late returns filed or payments made by affected IFTA taxpayers between November 1 and November 9, 2012. Waivers only apply to interest owed to the State of Maryland and/or to another IFTA state or province that authorizes the State of Maryland to waive its interest.

Taxpayers must send a request in writing for a waiver of IFTA penalty and interest to the Comptroller of Maryland, Revenue Administration Division. The request must specifically state "Request for Hurricane Sandy Waiver". In order to quality for the penalty and interest waiver, taxpayers must have been unable to meet their filing obligations due to hurricane damage or power outage.

Sincerely,

Chuck Ulm

**Assistant Director** 

Field Enforcement Division