



**REQUEST TO ABATE PENALTY**

**Part 1: Taxpayer information**

Name: \_\_\_\_\_ Acct#: \_\_\_\_\_

Spouse (if joint): \_\_\_\_\_ Date: \_\_\_\_\_

Daytime phone number: \_\_\_\_\_ Email: \_\_\_\_\_

Tax Year: \_\_\_\_\_ (complete a form for each tax year)

**Part 2: Penalty information**

Penalty Type Approved	Amount Assessed	Amount Requested to Abate
Late Filing Fee (4L)		
Penalty on Tax Balance (4P)		
Under Estimate Fee (4S)		
Interest on Tax Balance (4I)		

**Part 3: Reason for request**

- Death of taxpayer, taxpayer immediate family, or tax preparer
- Loss of employment (must provide proof of unemployment)
- Good Compliance record (you must meet all criteria listed on page 2)
- No taxable income (must provide front page of Federal 1040)-**For tax year 2015 and prior only**
- First time filer (new resident and/or student entering workforce)
- Other:

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

Tax preparer \_\_\_\_\_

**Part 4: Decision of the Tax Administrator**

- Approved
- Denied

Reason \_\_\_\_\_

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



## Instructions

**Abatement requests will be reviewed by the Tax Administrator. A written reply will be given to the resident within 90 days from receipt of the request form.**

Part 1 - Taxpayer Information: Enter the identifying information of the taxpayer including the name, address, and applicable identification number(s) along with the name and phone number of a contact person (if different from the taxpayer) on the appropriate lines.

Part 2 - Penalty Information: List the type(s) of tax for which this request applies along with the amount of penalty and the tax period(s) covered.

Part 3 - Reason for Request: Indicate the reason for the penalty waiver request by placing an X in the space provided.

*Important. Your request will be denied if you do not provide all of the required information for the reason you specify.*

**Good Compliance Record.** The Department recognizes that everyone makes mistakes and taxpayers sometimes have difficulty complying with the tax laws. For this reason, each taxpayer is allowed one 100% penalty waiver for each tax type every three years based on the Department's Penalty Policy. The good compliance reason applies only if all of the following statements are true:

- All required tax returns and reports due have been filed.
- All tax and interest due for the tax period for which the penalty waiver is requested has been fully paid.
- Any amount due on a notice of collection received for a tax period that is different from the tax period for which the penalty waiver is requested has been fully paid.
- During the past three years, no 100% penalty waiver based on a good compliance record for the tax type for which waiver is requested has been granted.
- The penalties at issue are not the result of the same or similar error or practice as those previously assessed by the Department.
- The penalties at issue were not assessed as a result of an assessment wherein the Department determined that income shifting or tax avoidance was utilized.
- All documents, information, reports, and returns requested by the Department were timely provided.

**\*\* Exception: The failure to pay penalty for trust taxes, such as withholding tax, is not subject to the good compliance record reasons if the taxpayer collected but failed to remit trust taxes.**