

## Alabama Department of Revenue Income Tax Administration Division Request for Waiver of Penalty



| TAXPAYER NAME  | FEIN OR SOCIAL SECURIT            | FEIN OR SOCIAL SECURITY NUMBER                         |  |
|--|-----------------------------------|--|--|
| ADDRESS  |                                   |  |  |
| YTIC   | STATE                             | ZIP  |  |
| TAX TYPE   | PERIOD COVERED                    |  |  |
| MOUNT OF PENALTY   | DATE THE TAX WAS PAID             |  |  |
|  |                                   | must be paid before penalty waiver will be considered. |  |
| Penalties shall be waived upon a determination of reasonal n which the taxpayer has acted in good faith. The burden explain the reasons for the delinquent return or late (Attach additional sheets if necessary.) | of providing reasonable cause     | shall be on the taxpayer (§40-2A-11).                  |  |
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|  |                                   |  |  |
| Has the Department of Revenue previously granted a  Yes No   | Request for Waiver of Penalty     | <b>!</b> ?   |  |
| Note: If an unpaid balance remains on your account, inter-   | est will continue to accrue until | the account is paid in full.                           |  |
|  |                                   |  |  |
| TAXPAYER SIGNATURE   |                                   | SPOUSE'S SIGNATURE (IF JOINT)                          |  |
| TITLE (FOR BUSINESS ENTITY)  |                                   | DATE   |  |
| REPRESENTATIVE'S NAME  |                                   | REPRESENTATIVE'S SIGNATURE                             |  |
| TELEPHONE NUMBER   |                                   | DATE   |  |

## ALABAMA DEPARTMENT OF REVENUE Instructions for Form PWR Request for Waiver of Penalty

Complete all sections of this petition.

- 1. Include the taxpayer's complete legal name.
- 2. Provide the taxpayer's Federal Identification Number (FEIN) or Social Security Number.
- 3. Provide the mailing address for the Taxpayer.
- 4. Include the type of tax on which the penalty was assessed.
- 5. Indicate the tax period on which the penalty was assessed.
- 6. Include the amount of the penalty assessed.
- 7. Tax and interest must be paid before penalty waiver will be considered. Provide the date the tax and/or interest was paid.
- 8. Explain the facts and conditions that led to the assessed penalty and include the reason(s) that the penalty should be waived. Include any documentation that supports your request.
- 9. Indicate whether the Department has previously granted a waiver of penalty.
- 10. Sign and date the petition.
- 11. Mail the form and documentation to the appropriate department:

| Pass Through Entity       | Withholding Tax           | Business Privilege Tax    | Special Audit and Compliance |
|---------------------------|---------------------------|---------------------------|------------------------------|
| PO Box 327444             | PO Box 327483             | PO Box 327320             | PO Box 327442                |
| Montgomery, AL 36132-7444 | Montgomery, AL 36132-7483 | Montgomery, AL 36132-7320 | Montgomery, AL 36132-7442    |
| Phone: (334) 242-1033     | Phone: (334) 242-1300     | Phone: (334) 353-7923     | Phone: (334) 242-1500        |
|                           |                           |                           |                              |
|                           |                           |                           |                              |

Corporate Income Tax Individual Income Tax Financial Institution Excise Tax PO Box 327435 PO Box 327460 PO Box 327439 Montgomery, AL 36132-7435 Montgomery, AL 36132-7439 Montgomery, AL 36132-7460

Phone: (334) 242-1200 Phone: (334) 353-0602 Phone: (334) 242-1200

Note: If an unpaid balance remains on your account, interest will continue to accrue until the account is paid in full.