PWR 9/20

ALABAMA DEPARTMENT OF REVENUE INCOME TAX ADMINISTRATION DIVISION Request for Waiver of Penalty



TAXPAYER NAME	FEIN OR SOCIAL SECURITY NUMBER	
ADDRESS		
CITY	STATE ZIP	
TAX TYPE	PERIOD COVERED	
AMOUNT OF PENALTY	DATE THE TAX WAS PAID	
	Note: Tax and interest must be paid before penalty waiver will be considered.	

Penalties shall be waived upon a determination of reasonable cause. Reasonable cause shall include, but not be limited to, those instances in which the taxpayer has acted in good faith. The burden of providing reasonable cause shall be on the taxpayer (§40-2A-11).

Explain the reasons for the delinquent return or late payment of tax. Include any documentation that supports your request. (Attach additional sheets if necessary.)

Has the Department of Re	evenue previously granted a	a Request for Waiver of Penalty?

Yes No

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

TAXPAYER SIGNATURE

SPOUSE'S SIGNATURE (IF JOINT)

TITLE (FOR BUSINESS ENTITY)

REPRESENTATIVE'S NAME

REPRESENTATIVE'S SIGNATURE

DATE

TELEPHONE NUMBER

DATE

Your completed form may be submitted for consideration to the address listed on the billing notice. Please attach a copy of the billing notice to your request.

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 36132-7460	Montgomery, AL 36132-7439	
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.