

ALABAMA DEPARTMENT OF REVENUE Individual & Corporate Tax



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 in which the taxpayer has acted in good faith. The burden of provid	. Reasonable cause shall include, but not be limited to, those instance ing reasonable cause shall be on the taxpayer (§40-2A-11).
Explain the reasons for the delinquent return or late payment (Attach additional sheets if necessary.)	t of tax. Include any documentation that supports your reques
Has the Department of Revenue previously granted a Request Yes No Note: If an unpaid balance remains on your account, interest will co	
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 36123-7444	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.