

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	
<i>Note: Tax and interest must be paid before penalty waiver will be considered.</i>		

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 Revenue previously granted 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)	_____ DATE
_____ REPRESENTATIVE'S NAME	_____ REPRESENTATIVE'S SIGNATURE
_____ 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
PO Box 327444
Montgomery, AL 36123-7444
Phone: (334) 242-1033

Withholding Tax
PO Box 327483
Montgomery, AL 36132-7483
Phone: (334) 242-1300

Business Privilege Tax
PO Box 327320
Montgomery, AL 36132-7320
Phone: (334) 353-7923

Special Audit and Compliance
PO Box 327442
Montgomery, AL 36132-7442
Phone: (334) 242-1500

Corporate Income Tax
PO Box 327435
Montgomery, AL 36132-7435
Phone: (334) 242-1200

Individual Income Tax
PO Box 327460
Montgomery, AL 36132-7460
Phone: (334) 353-0602

Financial Institution Excise Tax
PO Box 327439
Montgomery, AL 36132-7439
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.