

Request for Penalty Waiver

GENERAL INSTRUCTIONS:

PLEASE READ:

- Please note that the Department cannot consider a penalty waiver request if there is an outstanding tax liability or missing returns.
- You can electronically submit a request for a penalty waiver by visiting the Department's Georgia Tax Center at <https://gtc.dor.ga.gov>

LINE BY LINE INSTRUCTIONS:

Section 1 Penalty Information

If you received a notice from the Department showing an amount due, enter the Letter ID listed on the notice.

Check the appropriate tax type and enter the related tax identification number.

Enter Penalty Waiver Amount.

Enter the tax periods related to the Penalty Waiver Amount.

Section 2 Reason for Penalty Waiver Request

Provide an explanation of why you were unable to comply with the tax law.

Section 3 Taxpayer Contact Information

Enter your Name (First, Middle Initial, and Last Name).

Enter your Social Security Number.

Enter your Spouse's Name (First, Middle Initial, and Last Name), if a joint liability exists.

Enter your Spouse's Social Security Number, if a joint liability exists.

Enter your Business Name, if penalty owed by business.

Enter Employer Identification Number, if business is being assessed.

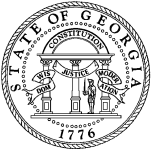
Enter Taxpayer's Address (number, street, and room or suite no., city, state, ZIP code).

Enter Daytime Telephone Number.

Enter Mailing Address (if different from above) (number, street, and room or suite no., city, state, ZIP code).

Section 4 Signatures

Taxpayer or Representative must sign form. If signed by a representative, a Power of Attorney (Form RD-1061) authorizing the representative to act for the taxpayer must be included with this form.



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Georgia Department of Revenue

Request for Penalty Waiver

SECTION 1 Penalty Information

▶ Enter Letter ID number listed on notice (if available): L

▶ Check tax type and enter related identification number:

<input type="checkbox"/> Individual Income Tax	SSN: <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> Corporate Income Tax	FEIN: <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<input type="checkbox"/> Sales and Use Tax	STN: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> IFTA Fuel Tax	IFTA: GA <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<input type="checkbox"/> Withholding Tax	WTN: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/>	<input type="checkbox"/> Other	TAX ID: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

▶ Enter Penalty Waiver amount:

▶ Enter tax periods related to the requested Penalty Waiver amount:

SECTION 2 Reason for Penalty Waiver Request

In order to understand the facts and circumstances surrounding your Penalty Waiver Request, please explain why you were unable to comply with the tax law. Use the space provided below and use additional sheets as necessary. Include any documentation that you believe supports your Penalty Waiver Request.

SECTION 3 Taxpayer Information

Taxpayer's First Name		Middle Initial	Last Name			Social Security Number
Spouse's First Name (if a joint liability)		Middle Initial	Last Name			Social Security Number
Business Name (use if penalty owed by a business)					Employer Identification Number	
Taxpayer's Address		City	State	ZIP	Daytime Telephone Number	
Mailing Address			City	State	ZIP	

SECTION 4 Taxpayer's Signature

I/We declare under penalties of perjury that I/we (i) have no outstanding State of Georgia tax liability, (ii) no unfulfilled filing obligations with the Department, and (iii) have truthfully completed all sections of this form to the best of my/our knowledge and belief. I understand that to willfully prepare or present a document that is fraudulent or false is a criminal misdemeanor under O.C.G.A. § 48-1-6.

Taxpayer's Signature	Spouse's Signature (if joint return)	Title (for business entity)	Date
Representative's Name	Representative's Signature	Telephone Number	Date

Mail this application and all attachments to the following address:

Georgia Department of Revenue
 Taxpayer Services Division - Penalty Waiver
 P.O. Box 105596
 Atlanta, GA 30348