

For more help go to
www.ncdor.gov/web-fill-form-instructions

Instructions for Web Fill-In Forms

Getting Started

Save the PDF
to your computer



Use the latest version
of Adobe Acrobat
Reader to complete
the form




Guidelines


Do not handwrite
any information



Do not use commas
when entering amounts

Enter Whole U.S. Dollars Only 

▶ 1. 99,999.00

Enter Whole U.S. Dollars Only 


▶ 1. 99999.00

Do not use brackets for
negative numbers

Use a minus sign to show
the amount is negative

Enter Whole U.S. Dollars Only 

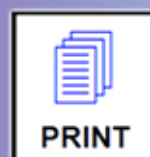
▶ 1. [99999.00]

Enter Whole U.S. Dollars Only 

▶ 1. -99999.00

Printing

Use the print icon on
the form to ensure
you have completed
all required fields



Before printing, select
“actual size”

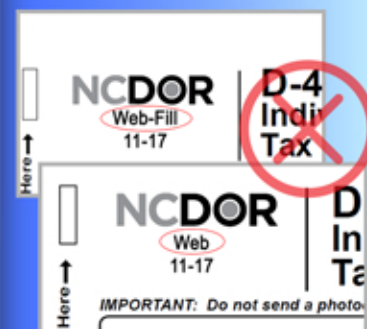


Do not print on
both sides of the
paper



Before Mailing

Do not mix form types



Do not submit
photocopies of returns

Submit originals only



Part 1. Taxpayer Information

Individual's First Name <input type="text"/>	M.I. <input type="text"/>	Individual's Last Name <input type="text"/>	Individual's Social Security Number <input type="text"/>
Spouse's First Name (If joint return filed) <input type="text"/>	M.I. <input type="text"/>	Spouse's Last Name (If joint return filed) <input type="text"/>	Spouse's Social Security Number (If joint return filed) <input type="text"/>
Individual's Phone Number <input type="text"/>	Individual's Email Address <input type="text"/>		

Entity's Legal Name <input type="text"/>	Entity's Federal Employer ID Number <input type="text"/>
Entity's Trade Name <input type="text"/>	Account Number/NC DOR ID <input type="text"/>
Contact Person's Name <input type="text"/>	Contact Person's Phone Number <input type="text"/>
Contact Person's Email Address <input type="text"/>	

Street Address <input type="text"/>		
City <input type="text"/>	State <input type="text"/>	Zip Code <input type="text"/>

Part 2. Waiver Information

Enter the requested information below for each notice that you are requesting relief from interest or interest and penalty. Do not use this form unless instructed by the Department to do so.

Tax Type	Notice Number	Period Beginning	Period Ending	Amount of Penalty	Amount of Interest

Use the space below to explain, in detail, why the Department should provide penalty or interest relief for the amounts listed above. Attach additional pages if necessary.

☐ Check this box to request the interest relief authorized under the Disaster Recovery Act of 2024 - Part II because your tax preparer or your tax records necessary to meet a tax deadline are located in an affected area.

Taxpayer's

Signature: _____ **Title:** _____ **Date:** _____

I certify that, to the best of my knowledge, this request and any attachments are accurate and complete.

Power of

Attorney

Signature: _____ **Date:** _____

A preparer cannot sign Form NC-5502 for the taxpayer unless a power of attorney (Form GEN-58) has been established.

Power of

Attorney Name: _____

Power of Attorney

Phone Number: _____ **Power of Attorney**

Email Address: _____

MAIL TO: North Carolina Department of Revenue, P.O. Box 1661, Raleigh, NC 27602-1661

General Instructions

Use Form NC-5502 to request relief of interest or interest and penalty if instructed by the Department to do so. **Do not** use Form NC-5502 to request penalty relief only. Instead, use Form NC-5500, Request to Waive Penalties, or Form NC-5501, Request for Waiver of an Informational Return Penalty. Form NC-5500 and Form NC-5501 are available on the Department's website, ncdor.gov.

Specific Instructions

Complete Form NC-5502 in its entirety. The Department will not consider an incomplete form. **Important.** Form NC-5502 must be signed by the taxpayer or a representative when a valid [Power of Attorney](#) has been accepted by the Department.

Part 1. Taxpayer Information: Enter the identifying information of the taxpayer including name, address, phone number, email address, and applicable identification number(s). Corporations, partnerships, and other business entities should also enter the name, phone number, and email address of a person who may be contacted if the Department has questions about the request.

Part 2. Waiver Information: Enter the requested information for each notice that you are requesting relief. **Important.** If you have more than one notice, be sure to list each notice separately. In addition, in the space provided, explain in detail why the Department should approve your request. The Department will notify you in writing if your request is approved.

Important Information Regarding Interest. The Department cannot waive interest except in limited cases. See [N.C. Gen. Stat. § 105-237](#). If the General Assembly authorizes waiver of interest on an unpaid tax, the Department will provide written guidance to affected taxpayers on its [website](#). Otherwise, the Department is required to charge interest on any unpaid tax from the original due date until the tax is paid.