

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 ❌

Enter Whole U.S. Dollars Only ✅

Do not use brackets for negative numbers

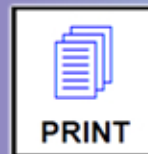
Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

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

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

Street Address

City

State

Zip Code

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.

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: _____

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.