

NC-5501 Request for Waiver of an Informational Return Penalty

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

Part 2. Waiver Information *Enter the requested information below for each notice that you are requesting penalty relief.*

Return or Report Number	Notice Number	Period Beginning	Period Ending	Amount of Penalty	Reason for Request

Part 3. Explanation of Reason *Check the box for each reason listed above and enter the requested information. Attach additional pages if necessary.*

Good Compliance. *(By checking this box, you certify that the above-named taxpayer meets all the conditions necessary to qualify for a good compliance record. See the [Department's Penalty Policy](#).)*

Death. *(The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must have occurred within 3 months before the due date of the return or report for which the penalty was charged.)*

Name of deceased: _____

Date of death: _____ Relationship to taxpayer: _____

Explain how the death prevented compliance with tax law. Include any documentation that you believe supports your request for penalty relief.

Individual's Last Name

Individual's Social Security Number

Entity's Legal Name

Entity's Federal Employer ID Number

Part 3. Explanation of Reason Check the box for each reason listed on Part 2 and enter the requested information.

Serious and Sudden Illness. (The person who is ill must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the illness must have begun within 3 months before the due date of the return or report for which the penalty was charged.)

Name of person with illness: _____

Date illness began: _____ Relationship to taxpayer: _____

Explain how the illness prevented compliance with tax law. Include any documentation that you believe supports your request for penalty relief.

Natural Disaster or Accident. (The disaster or accident must have occurred within 3 months before the due date of the return or report for which the penalty was charged. For a disaster or accident addressed in a notice, the period specifically stated in the notice.)

Type of natural disaster or accident: _____ Date of disaster or accident: _____

County of disaster or location of accident: _____

Explain how the disaster or accident prevented compliance with tax law. Include any documentation that you believe supports your request for penalty relief.

Special Circumstances. (Check the applicable box below and enter the requested information.)

The taxpayer's or the preparer's e-file software package does not support the electronic filing of the return or report. Enter the name of the software developer: _____

The taxpayer or the preparer does not have access to a computer.

The taxpayer or the preparer does not have internet access.

The return or report was rejected by the Department's information reporting applications and the rejection condition could not be resolved.

Other. (Explain the special circumstance and how it prevented compliance with tax law. Include any documentation that you believe supports your request for penalty relief.)

Part 4. Signature

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-5501 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-5501 to request informational return penalty relief. **Do not** use Form NC-5501 to request penalty relief from other types of penalties. Instead, use Form NC-5500, Request to Waive Penalties. Form NC-5500 is available on the Department’s website, ncdor.gov.

Specific Instructions

Complete Form NC-5501 in its entirety. The Department will not consider an incomplete form. **Important.** Form NC-5501 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 penalty relief. **Important.** If you have more than one notice, list each notice separately. You must enter a reason for each notice. If you do not provide a reason for your request, the request will be denied.

The following table provides the number and title of each return or report for which an informational return penalty may be assessed.

Return or Report Number	Return or Report Title
NC-3	Annual Withholding Reconciliation Return
D-403	Partnership Income Tax Return
NCIR-1099K	Report of Payment Card and Third-Party Network Transactions
NCIR-ABC	Report by ABC Board of Wholesale Sales of Alcohol
NCIR-OL	Report by Occupational Licensing Boards of their Licensees
NCIR-BW	Report by Beer and Wine Wholesalers of Wholesale Sales of Alcohol
Gas-1204	Motor Fuel Terminal Operator Return
Gas-1301	Motor Fuels Transporter Return
B-C-788	Nonresident Wine Vendor Monthly Report for Transactions to N.C. Wine Wholesalers, Importers, or Bottlers
B-A-7	Tobacco Report – Tax-Paid Products of Nonparticipating Manufacturers

Part 3. Explanation of Reason: Check the appropriate box for each reason for which you are requesting penalty relief. If you select “good compliance,” you are certifying that you meet all of the conditions outlined in the [Department’s Penalty Policy](#). If you select “special circumstance,” you must check the applicable box and provide the requested information. If you select a reason other than good compliance or special circumstance, you must provide all of the requested information including an explanation of how the selected reason prevented you from complying with State tax law. **Note.** The Department may request that you provide additional information that supports your request.

Important. If you were assessed a penalty for failure to file an informational return in the format prescribed, select “special circumstance” and check the applicable box that best describes the reason that prevented you from filing the return or report in the required format. If the Department grants your request for penalty relief, the waiver will be considered a special circumstances waiver and is not restricted to one waiver every three years.