

Save the PDF to your computer



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



Do not handwrite any information



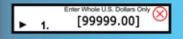
Do not use commas when entering amounts





Do not use brackets for negative numbers

Use a minus sign to show the amount is negative



-99999.00

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



Do not mix form types



Do not submit photocopies of returns

Submit originals only





## NCDOR Web-Fill 12-24 NC-5500 Request to Waive Penalties

M.L. Individual's First Name (if joint return filed)  M.L. Spouse's Last Name (if joint return filed)  M.L. Spouse's Social Security Number (if joint return filed)  M.C. Spouse's Social Security Number (if joint return filed)  M.C. Contact Person's Number (individual's Email Address  M.C. Contact Person's Name  Contact Person's Name  Contact Person's Phone Number  Contact Per	Part 1. Taxpayer Information									
Entity's Lagal Name  Entity's Lagal Name  Entity's Trade Name  Contact Person's Name  Contact Person's Prione Number  Contact	Individual's First Name	M	1.1.	Individual's Las	st Name			Individual's Social Security Number		
Entity's Lagal Name  Entity's Lagal Name  Entity's Trade Name  Contact Person's Name  Contact Person's Prione Number  Contact										
Entity's Federal Employer ID Number  Entity's Trade Name  Contact Person's Name  Contact Person's Name  Contact Person's Email Address  Street Address  City  Part 2. Waiver Information  Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type  Notice Number  Period Beginning  Period Ending  Period Penalty  Reason for Request  Penalty  Reason for Request  Penalty  Reason for Request  Period Penalty  Reason for Request  City  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; immediate family member, or the taxpayer's tax preparer. In addition, the death must	Spouse's First Name (If joint return filed)	N	1.1.	Spouse's Last	Name (If joint return	filed)		Spouse's Social Security Number (If joint return filed)		
Entity's Trade Name  Contact Person's Name  Contact Person's Email Address  Street Address  City  Tax Type  Notice Number  Period Beginning  Period Ending  Period Ending  Penalty  Penalty  Reason for Request  Fenalty Reason for Request  In contact Person's Phone Number  City  State  Zip Code  Period Period Penalty  Reason for Request  Fenalty Penalty  Reason for Request  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 Degartment'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										
Entity's Trade Name  Contact Person's Name  Contact Person's Phone Number  Contact Person's Phone Number  Contact Person's Phone Number  Contact Person's Phone Number  Street Address  City  State  Zip Code  Part 2. Waiver Information  Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type  Notice Number  Period  Reginning  Period  Ending  Period  Ending  Period  Penalty  Reason for Request  Penalty  Reason for Request  Finecessary.  Good Compliance. (By checking this box, you certify that the above-named taxpayer meets all the conditions necessary to quality 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 taxpayers tax preparer. In addition, the death must	Individual's Phone Number			Indiv	idual's Email Addre	ess				
Entity's Trade Name  Contact Person's Name  Contact Person's Phone Number  Contact Person's Phone Number  Contact Person's Phone Number  Contact Person's Phone Number  Street Address  City  State  Zip Code  Part 2. Waiver Information  Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type  Notice Number  Period  Reginning  Period  Ending  Period  Ending  Period  Penalty  Reason for Request  Penalty  Reason for Request  Finecessary.  Good Compliance. (By checking this box, you certify that the above-named taxpayer meets all the conditions necessary to quality 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 taxpayers tax preparer. In addition, the death must										
Contact Person's Name  Contact Person's Email Address  Street Address  City  State  Zip Code  City  Period Amount of Reason for Request  Reason for Request  Beginning  Period Ending  Penalty  Reason for Request  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; the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must	Entity's Legal Name							Entity's Federal Employer ID Number		
Contact Person's Name  Contact Person's Email Address  Street Address  City  State  Zip Code  City  Period Reginning  Period Reginning  Period Ending  Penalty  Reason for Request  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, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must										
Contact Person's Email Address  Street Address  City  State Zip Code  Part 2. Waiver Information Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type  Notice Number Period Beginning Ending Penalty Reason for Request  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	Entity's Trade Name							Account Number/NCDOR ID		
Contact Person's Email Address  Street Address  City  State Zip Code  Part 2. Waiver Information Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type  Notice Number Period Beginning Ending Penalty Reason for Request  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										
Street Address  City  State  Zip Code  Part 2. Waiver Information  Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type  Notice Number  Period  Beginning  Period  Ending  Penalty  Reason for Request  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	Contact Person's Name		Contact Person's Phone Number							
Street Address  City  State  Zip Code  Part 2. Waiver Information  Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type  Notice Number  Period  Beginning  Period  Ending  Penalty  Reason for Request  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										
Part 2. Waiver Information Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type  Notice Number  Period Beginning  Period Ending  Period Penalty  Reason for Request  Period 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	Contact Person's Email Address									
Part 2. Waiver Information Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type  Notice Number  Period Beginning  Period Ending  Period Penalty  Reason for Request  Period 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										
Part 2. Waiver Information Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type Notice Number Period Beginning Period Ending Penalty Reason for Request  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	Street Address									
Part 2. Waiver Information Enter the requested information below for each notice that you are requesting penalty relief.  Tax Type Notice Number Period Beginning Period Ending Penalty Reason for Request  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										
Tax Type  Notice Number  Period Beginning  Period Ending  Amount of Penalty  Reason for Request  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	City							State Zip Code		
Tax Type  Notice Number  Period Beginning  Period Ending  Amount of Penalty  Reason for Request  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										
Tax Type  Notice Number  Period Beginning  Period Ending  Amount of Penalty  Reason for Request  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										
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	Part 2. Waiver Information Ent	er the	req	uested inforn						
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 <a href="Department's Penalty Policy">Department's Penalty Policy</a> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must	Тах Туре	No	otic	e Number						
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 <a href="Department's Penalty Policy">Department's Penalty Policy</a> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must										
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 <a href="Department's Penalty Policy">Department's Penalty Policy</a> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must										
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 <a href="Department's Penalty Policy">Department's Penalty Policy</a> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must										
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 <a href="Department's Penalty Policy">Department's Penalty Policy</a> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must										
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 <a href="Department's Penalty Policy">Department's Penalty Policy</a> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must										
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 <a href="Department's Penalty Policy">Department's Penalty Policy</a> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must		1								
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 <a href="Department's Penalty Policy">Department's Penalty Policy</a> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must										
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 <a href="Department's Penalty Policy">Department's Penalty Policy</a> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must		<del>                                     </del>								
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 <a href="Department's Penalty Policy">Department's Penalty Policy</a> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must		1			Ī			•		
compliance record. See the <u>Department's Penalty Policy</u> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must										
compliance record. See the <u>Department's Penalty Policy</u> .)  Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must	Part 3. Explanation of Reason				ch reason liste	d above and e	nter the req	uested information. Attach additional pages		
Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must		if ne	ces	sary.						
	Good Compliance. (By checking to	if ne this bo	ox, y	sary. ou certify the	at the above-na					
, ,	Good Compliance. (By checking to	if ne this bo	ox, y	sary. ou certify the	at the above-na					
Name of deceased:	Good Compliance. (By checking to compliance record. See the Depart  Death. (The decedent must be the	if ne	ox, y s Po	ou certify that enalty Policy.  the taxpaye.	at the above-na ) r's immediate f	med taxpayer	meets all th	ne conditions necessary to qualify for a good		
Date of death: Relationship to taxpayer:	Good Compliance. (By checking to compliance record. See the Depart  Death. (The decedent must be the have occurred within 3 months before)	if ne	ox, y s Po ayer, e du	sary.  You certify the enalty Policy.  the taxpaye e date of the	at the above-na ) r's immediate fi tax for which ti	med taxpayer	meets all th	ne conditions necessary to qualify for a good		
Explain how the death prevented compliance with tax law. Include any documentation that you believe supports your request for penalty relief.	Good Compliance. (By checking to compliance record. See the Depart  Death. (The decedent must be the have occurred within 3 months before Name of deceased:	if ne this bo tment's taxpa pre the	ox, y 's Po ayer,	sary.  You certify that  Benalty Policy.  The taxpaye  The date of the	at the above-na ) r's immediate f tax for which ti	med taxpayer amily member he penalty was	meets all th	ne conditions necessary to qualify for a good nayer's tax preparer. In addition, the death must		
	Good Compliance. (By checking to compliance record. See the Depart  Death. (The decedent must be the have occurred within 3 months before Name of deceased:  Date of death:	if ne this bo tment' taxpa ore the	ox, y s Pe	sary.  You certify the enalty Policy.  the taxpaye e date of the  Relation	at the above-na ) r's immediate f tax for which the	med taxpayer family member the penalty was	meets all th	ne conditions necessary to qualify for a good named against the death must		
	Good Compliance. (By checking to compliance record. See the Depart  Death. (The decedent must be the have occurred within 3 months before Name of deceased:  Date of death:	if ne this bo tment' taxpa ore the	ox, y s Pe	sary.  You certify the enalty Policy.  the taxpaye e date of the  Relation	at the above-na ) r's immediate f tax for which the	med taxpayer family member the penalty was	meets all th	ne conditions necessary to qualify for a good named against the death must		

_	_	Individual's Last Name	Individual's Social Security Number						
Page 2 NC-5500 Web-Fill									
		Entity's Legal Name	Entity's Federal Employer ID Number						
12-2	24								
Pai	rt 3. Ex <sub>l</sub>	planation of Reason Check the box for each reason listed on Part 2 and enter the requ	vested information.						
	preparei	and Sudden Illness. (The person who is ill must be the taxpayer, the taxpayer's immedian addition, the illness must have begun within 3 months before the due date of the tax for person with illness:							
	Date illn	ess began: Relationship to taxpayer:							
	Explain	now the illness prevented compliance with tax law. Include any documentation that you belie	ve supports your request for penalty relief.						
	was cha Type of County of Explain	atural Disaster or Accident. (The disaster or accident must have occurred within 3 months before the due date of the tax for which the penalty as charged. For a disaster or accident addressed in a notice, the period specifically stated in the notice.)  The of natural disaster or accident:  Date of disaster or accident:  County of disaster or location of accident:  County of disaster or accident prevented compliance with tax law. Include any documentation that you believe supports your request for enalty relief.							
		Circumstance. (Explain the special circumstance and how it prevented compliance with ta supports your request for penalty relief.)	nx law. Include any documentation that you						
Pai	rt 4. Sig	inature							
· u	OIG	, included the second s							
Sig	payer's nature:	certify that, to the best of my knowledge, this request and any attachments are accurate and complete.	Date:						
Atte	orney		Date:						
Jig	nature:	A preparer cannot sign Form Form NC-5500 for the taxpayer unless a power of attorney (Form GEN-58) has been established.	Date						
Pov	ver of	me:							

Power of Attorney Email Address: \_\_\_

Power of Attorney Phone Number: \_\_

## **General Instructions**

Use Form NC-5500 to request penalty relief. **Do not** use Form NC-5500 to request penalty relief applied to an informational return. Instead, use Form NC-5501, Request for Waiver of an Informational Return Penalty. Form NC-5501 is available on the Department's website, <a href="ncdor.gov">ncdor.gov</a>.

## **Specific Instructions**

Complete Form NC-5500 in its entirety. The Department will not consider an incomplete form. **Important.** Form NC-5500 must be signed by the taxpayer or a representative when a valid <u>Power of Attorney</u> 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.
- 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 <a href="Department's Penalty Policy">Department's Penalty Policy</a>. If you select a reason other than good compliance, 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.