

For more help go to [www.ncdor.gov/web-fill-form-instructions](http://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  (Incorrect)

Enter Whole U.S. Dollars Only  (Correct)

Do not use brackets for negative numbers

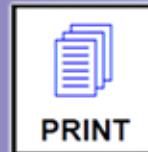
Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only  (Incorrect)

Enter Whole U.S. Dollars Only  (Correct)

## 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



# NC-5500 Request to Waive Penalties

## 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/NCDOR 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

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	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 tax 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 tax 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 tax 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 Circumstance.** (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 Form NC-5500 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-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, [ncdor.gov](http://ncdor.gov).

## 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 [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.

**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 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.