

NC-5500 (45)
Request to Waive Penalties**Part 1. Taxpayer Information**

SSN or FEIN: _____ SSN of Spouse (If Joint Return): _____ Account ID Number: _____

Taxpayer's Name (Legal Name if Business): _____

Trade Name (If Different): _____

Name of Contact Person: _____ Daytime Telephone Number: _____

Mailing Address: _____
Street or P.O. Box _____
City _____ State _____ Zip Code _____**Part 2. Penalty Information**

Type(s) of Tax: _____ Amount of Penalty: _____

Period(s): _____ Notice(s) of Assessment: _____

Part 3. Reason for Request (Place an X in any block that applies and provide the information requested.)☐ Death of taxpayer, taxpayer's immediate family member, or tax preparer.

Name of deceased: _____

Date of death: _____ Relationship to taxpayer: _____

Explanation of how death prevented compliance: _____

☐ Serious and sudden illness of taxpayer, taxpayer's immediate family member, or tax preparer that began within 3 months before the due date of the tax for which the penalty was assessed.

Name of person with illness: _____ Type and duration of illness: _____

Explanation of how illness prevented compliance: _____

☐ Natural disaster or accident that occurred within 3 months before the due date of the tax for which the penalty was assessed. (For disasters addressed in a memo or notice from the Secretary of Revenue or the Governor of North Carolina, the period for requesting a penalty waiver is specifically stated in the memo or notice.)

Date and type of disaster or accident: _____

County of natural disaster or location of accident: _____

Has insurance claim been filed? ☐ Yes ☐ No If yes, enter name of insurance carrier: _____

Explanation of how disaster or accident prevented compliance: _____

☐ Good Compliance Record. You must meet **all** the criteria set out in the instructions.

Taxpayer's Signature: _____ Title: _____ Date: _____

I certify that, to the best of my knowledge, this application is accurate and complete.

Preparer's Signature: _____ Date: _____

A preparer cannot sign Form NC-5500 for the taxpayer unless a power of attorney (Form GEN-58) has been established.

Preparer's Name: _____

Preparer's Tax Identification Number: _____ Contact Phone Number: _____

MAIL TO: North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602-1168