

Request for Penalty Abatement

Please read the instructions carefully before completing this form.

The Arizona Department of Revenue, on written application by the taxpayer, shall abate the penalty if it determines that the conduct, or lack of conduct, that caused the penalty to be imposed was due to reasonable cause and not due to willful neglect.

PART 1 GENERAL INFORMATION

Taxpayer Name		Daytime Phone (with area code)
Spouse's Name (if joint return was filed)		Alternate Phone (with area code)
Present Address - number and street, rural route		Apartment/Suite No.
City, Town or Post Office	State	ZIP Code

If you want the Arizona Department of Revenue to work with your representative, complete and include Arizona Form 285, General Disclosure/Representation Authorization Form.

PART 2 TAX TYPE

TAX TYPE	TAXPAYER ID NUMBER	PERIOD(s) OR YEAR(s)	PENALTY AMOUNT
<input type="checkbox"/> Individual Income Tax	<input type="checkbox"/> ITIN or <input type="checkbox"/> SSN		\$
<input type="checkbox"/> Transaction Privilege and Use Tax	License Number		\$
<input type="checkbox"/> Corporate Income Tax	EIN		\$
<input type="checkbox"/> Withholding Tax	EIN		\$
<input type="checkbox"/> Other (example "Waste Tire"):	EIN/License Number		\$

PART 3 EXPLANATION & DOCUMENTATION

Explain (include additional pages if you need more space):

PART 4 SIGNATURE

I certify that I have the authority, within the meaning of A.R.S. § 42-2003(A), to execute this authorization form on behalf of the above-mentioned corporation(s), limited liability company(ies), trust(s), estate(s), partnership(s), and/or individual(s). I understand that to knowingly prepare or present a document which is fraudulent or false is a Class 5 felony pursuant to A.R.S. § 42-1127(B)(2).

<p>→ _____ DATE _____</p> <p>TAXPAYER'S SIGNATURE</p> <p>_____ PRINT OR TYPE NAME</p> <p>_____ TITLE</p>	<p>→ _____ DATE _____</p> <p>SIGNATURE</p> <p>_____ PRINT OR TYPE NAME</p> <p>_____ TITLE</p>
--	---

MAIL TO:

PENALTY REVIEW UNIT, DIVISION 9 • ARIZONA DEPARTMENT OF REVENUE • 1600 W MONROE ST • PHOENIX AZ 85007-2612

PURPOSE OF FORM

Use Form 290 to request an abatement of non-audit penalties.

IMPORTANT: If the penalty being addressed is the result of an audit, **do not** use Form 290. Contact the Audit Unit at the phone number shown on the assessment.

INSTRUCTIONS

PART 1

All requests for abatement of penalties must include the name, address and telephone number of the taxpayer for which the request is being made.

If you want the Arizona Department of Revenue to work with your representative, complete and include Arizona Form 285, General Disclosure/Representation Authorization Form.

PART 2

Check the tax type relating to your abatement request. If your request is from an individual income tax return, use the ITIN number or social security number from the return. If your request is for a business, use the TPT license number or Employer Identification Number (EIN). If your request is for a corporation, or withholding account use Employer Identification Number (EIN).

Enter the specific tax period(s) that you want considered for abatement. Enter the dollar amount for which you are requesting abatement.

PART 3

Explain in detail your reason(s) for requesting the abatement. You must include an explanation as to why there is reasonable cause for the returns and/or payments being late. Clear and concise information will allow for a prompt reply. Include additional pages if you need more space.

IMPORTANT: Documentation that supports the basis of your request must be included with the request. Requests without supporting documentation may be denied.

Examples include:

- Front and back copies of canceled checks;
- Individual returns, corporate returns, or other business returns;
- Medical reports
- Death certificate(s)
- Other pertinent documents that support your request for this abatement.

PART 4

Type of Entity	Who must sign
Individuals, Joint Filers and Sole Proprietorships	The individual/sole proprietor must sign the authorization. In the case of a joint return, if both husband and wife (or former husband and wife) want to authorize the same Appointee, both spouses (or former spouses) must sign.
Corporations	A principal corporate officer within the meaning of A.R.S. § 42-2003(A) (2) or any person designated by a principal corporate officer or any person designated in a resolution by the corporate board of directors or other similar governing body, must sign.
Partnerships & Limited Partnerships	A partner having authority to act in the name of the partnership must sign.
Trusts	A trustee must sign.
Estates	An executor/executrix or the personal representative of the estate must sign.
Limited Liability Companies	A member having authority to act in the name of the company must sign.
Governmental Agencies	An officer having authority to act on behalf of the governmental agency must sign.

MAIL OR FAX FORM 290 TO:

PENALTY REVIEW UNIT, DIVISION 9
 ARIZONA DEPARTMENT OF REVENUE
 1600 W MONROE ST
 PHOENIX AZ 85007-2612

Fax No. 602-716-6787

Allow up to six (6) weeks for processing.

ADDITIONAL INFORMATION

For additional information, please refer to the following:

- Arizona Revised Statutes § 42-2062 available at www.azleg.gov.
- Arizona Department of Revenue *Publication 700* and Arizona Department of Revenue *General Tax Ruling 04-2* available at www.azdor.gov.