Abatement of Interest for Unreasonable Errors or Delays Caused by the Arizona Department of Revenue

Arizona Revised Statutes (A.R.S.) § 42-2065(A) allows the director of the Department to abate all or part of an assesment if additional interest has accrued due to unreasonable errors or delays caused by a Department officer or employee acting in their official capacity. This applies to both deficiencies and delayed tax payments where the error or delay is due to the officer or employee's unreasonable actions.

A.R.S. § 42-2065(B) states that the director may consider an error or delay in abating an assessment only if the taxpayer is not responsible for any significant part of the error or delay. Additionally, the Department must have contacted the taxpayer in writing regarding the deficiency or payment before considering the abatement.

This form should be used **ONLY** in those cases where a taxpayer's final bill has been affected by unreasonable errors or delays on the part of Arizona Department of Revenue.

For unpaid tax situations, interest is charged on any unpaid tax from the due date of the return until the date of payment. The Arizona interest rate is the same as the federal rate.

DO NOT USE THIS FORM:

- If you knowingly paid your taxes late.
 - When filing under an extension, taxpayers must pay 90 percent of the tax shown on their returns by the original due date of the return.
 - To request an adjustment to a current or recent billing (i.e. a payment transfer or an amended return that did not include all required attachments).
- If you failed to keep your mailing address current with the Arizona Department of Revenue.
 - Submit a form 822 to update an individual's mailing address.
 - Submit a Business Account Update (Form 10193) to update a business mailing address.
- To request abatement of late filing and late payment penalties, submit a Form 290 Request for Penalty Abatement to PenaltyReview@azdor.gov. There is no statute for the abatement of interest.

For questions or concerns about a recent billing statement, contact Customer Care at:

- (602) 255-3381
- Toll-free: (800) 352-4090
 (Toll-free calls are accepted nationally, internationally, and all areas of Arizona except from the Phoenix Metro area codes 602, 480, 623)

The mailing address is:

Arizona Department of Revenue Attn: Problem Resolution Office 1600 W. Monroe St. Phoenix AZ 85007

Email: ProblemResolutionOffice@azdor.gov



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This completed form or a letter containing the information below is required for consideration of an abatement request.

TAXPAYER INFORMATION - Please print or type.			Enter only those that apply:		
TAXPAYER NAME(S)			FEDERAL EMPLOYER IDENTIFICATION NUMBER		
PRESENT ADDRESS - NUMBER AND STREET, RURAL ROUTE, APARTMENT/SUITE NO.			ARIZONA TRANSACTION PRIVILEGE TAX LICENSE NUMBER		
CITY, TOWN OR POST OFFICE STATE ZIP CODE			SOCIAL SECURITY NUMBER(S)		
DAYTIME TELEPHONE NUMBER (WITH AREA CODE) EMAIL ADD			38		
Abatement of interest is requested for	or the following tax year(s) or perio	od(s):			
Amount of interest requested to be a	bated: \$	·			
UNREASONABLE ERROR OR DEL	AY.				
a. Please describe the nature and de	uration of the Departmental error	or delay. Be sure to in	clude all relevant dates. Atta	ach supplemental pages if necessary.	
b. Please indicate the section of the	Department or employee/officer of	of the Department resp	onsible for the error or delay	:	
SIGNATURE OF OR FOR TAXPAY above-mentioned corporation(s), lim information provided in this form is tr	ited liability company(ies), trust(s				
SIGNATURE	DATE	SIGNA	TURE	DATE	
PRINT NAME		PRINT	NAME		
TITLE (if applicable)					
IIII 는 (it applicable)		TIT1 = /	if applicable)		

If you have been in contact with a Department of Revenue employee, file this request with that employee, or mail to Arizona Department of Revenue, Problem Resolution Office, 1600 West Monroe, Phoenix, AZ, 85007-2650. Email: ProblemResolutionOffice@azdor.gov