



Property Management Company (PMC)

Penalty Abatement Checklist

Completed?	Penalty Abatement Tasks:						
<input type="checkbox"/>	Ensure Form 285-PMC is on file for client requesting abatement: https://azdor.gov/forms/power-attorney-poa-disclosure-forms/residential-rental-property-disclosureauthorization-form						
<input type="checkbox"/>	Ensure PMC license is engaged to the property owner license on AZTaxes.gov. See PMC Checklist for more information regarding how to properly engage a TPT license.						
<input type="checkbox"/>	Download Penalty Abatement Request (Form 290) from AZDOR.gov and complete as follows: The abatement request will be completed using the PMC registration information . <ul style="list-style-type: none"> <input type="checkbox"/> Part 1: List the PMC name and the point of contact’s name, address and telephone number. <input type="checkbox"/> Part 2: Check the box indicating “TPT” as the tax type and list the PMC license number in the space provided. In the “Period or Year” section and in the “Penalty Amount” section, enter “See Client List.” <input type="checkbox"/> Part 3: Provide explanation for abatement request. <input type="checkbox"/> Part 4: The PMC point of contact’s signature. To see an example of the Form 290 completed by a PMC on behalf of a property owner, click here .						
<input type="checkbox"/>	Download the PMC Penalty Abatement Client list found here and complete as follows: <ul style="list-style-type: none"> <input type="checkbox"/> Enter the property owner’s EIN or SSN. <input type="checkbox"/> Enter the property owner’s TPT license number. <input type="checkbox"/> Enter the property owner’s legal business name. <input type="checkbox"/> Enter the property address. <input type="checkbox"/> Enter the date the property was engaged on AZTaxes.gov. <input type="checkbox"/> If applicable, enter the date the property was disengaged on AZTaxes.gov. <input type="checkbox"/> Enter the filing period end date for which the abatement request is being made. <input type="checkbox"/> Enter the penalty amount. Complete this information for each property owner subject to the request.						
<input type="checkbox"/>	Submit completed Arizona Form 290 and the PMC Penalty Abatement Client List to the Department: <table border="1" style="width: 100%; margin-top: 10px; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%;">Mail</th> <th style="width: 20%;">Fax</th> <th style="width: 35%;">Email</th> </tr> </thead> <tbody> <tr> <td> Penalty Review Unit Arizona Department of Revenue 1600 W Monroe St. Phoenix, AZ 85007-2612 </td> <td style="text-align: center;"> (602)716-6787 </td> <td style="text-align: center;"> PenaltyReview@azdor.gov *Preferred method of remittance* </td> </tr> </tbody> </table>	Mail	Fax	Email	Penalty Review Unit Arizona Department of Revenue 1600 W Monroe St. Phoenix, AZ 85007-2612	(602)716-6787	PenaltyReview@azdor.gov *Preferred method of remittance*
Mail	Fax	Email					
Penalty Review Unit Arizona Department of Revenue 1600 W Monroe St. Phoenix, AZ 85007-2612	(602)716-6787	PenaltyReview@azdor.gov *Preferred method of remittance*					
<input type="checkbox"/>	Once submitted, allow six (6) weeks for information to post to accounts. PMCs are encouraged to check their account on AZTaxes.gov to determine whether the request has been processed. *Note, approval of penalty abatement requests will be made on a case by case basis.						