

**PURPOSE OF FORM**

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

The account must be in compliance and provide clear and concise information to allow for a prompt reply by the department. Compliance means there are no delinquent tax returns for business tax accounts, and all non-audit tax liabilities are paid when making the request. **The request will not be considered if the form is incomplete or if the account is not compliant.**

**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 - The request will not be considered if the form is incomplete or if the account is not compliant.**

**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 or MET license number. 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;
- Medical reports and/or Death certificate(s)

- Other pertinent documents that support your request for this abatement.

**PART 4 -**

*The signee should be listed on the account*

Type of Entity	Who must sign
Individuals, Joint Filers and Sole Proprietorships	The individual/sole proprietor must sign the authorization.
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. <i>See Form 210, Notice of Assumption of Duties in a Fiduciary Capacity.</i>
Estates	An executor/executrix or the personal representative of the estate must sign. <i>See Form 210, Notice of Assumption of Duties in a Fiduciary Capacity.</i>
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, FAX or EMAIL FORM 290 TO:**

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

Fax No. 602-716-6787

Email: [PenaltyReview@azdor.gov](mailto:PenaltyReview@azdor.gov)

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](http://www.azleg.gov).
- Arizona Department of Revenue *Publication 700* and Arizona Department of Revenue *General Tax Ruling 04-2* available at [www.azdor.gov](http://www.azdor.gov).

