

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

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.

Request for Penalty Abatement

Please read the instructions carefully and ensure all applicable sections of the form are completed. Ensure all returns are filed and taxes paid prior to submitting. The form will be returned if incomplete or the account is non-compliant.

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 (REQUIRED)

| | | |
|--|-------|--------------------------------|
| Taxpayer Name | | Daytime Phone (with area code) |
| Spouse's Name (if joint return was filed) | | Email address: |
| 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 REQUIRED REQUIRED

| 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 (Trust, Tobacco, Marijuana Excise Tax): | EIN/License Number | | \$ |

PART 3 EXPLANATION & DOCUMENTATION (REQUIRED)

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

PART 4 SIGNATURE (Did you print and sign the form?)

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>→ <u>Joan Q Taxpayer</u> <u>6/1/2022</u> →</p> <p>TAXPAYER'S SIGNATURE DATE SIGNATURE DATE</p> | |
| PRINT OR TYPE NAME | PRINT OR TYPE NAME |
| TITLE | TITLE |

SEND TO:

PENALTY REVIEW UNIT • ARIZONA DEPARTMENT OF REVENUE • 1600 W MONROE ST • PHOENIX AZ 85007-2612
 or FAX the completed form to: (602) 716-6787 or EMAIL the completed form to: PenaltyReview@azdor.gov