

**Request for Penalty Abatement**

**PLEASE READ THE INSTRUCTIONS CAREFULLY.** Ensure all applicable sections of the form are completed, all returns are filed, and taxes paid prior to submitting. The request will not be considered for processing if incomplete or the account is not in compliance. The abatement request form and documentation will be returned for correction and must be resubmitted for consideration.

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 <b>TAXPAYER TOBACCO</b>		Daytime Phone (with area code) <b>(602) 999-9999</b>	
Spouse's Name (if joint return was filed)		Email address: <b>TAXPAYER-TOBACCO@123.COM</b>	
Present Address - number and street, rural route <b>1234 MAIN STREET</b>		Apartment/Suite No.	
City, Town or Post Office <b>ANYTOWN</b>		State <b>US</b>	ZIP Code <b>12345</b>

If you want the Arizona Department of Revenue to work with your representative, complete and include Arizona Form 285, General Disclosure/Representation Authorization Form. Ensure boxes 4b and 4c or box 5 are marked.

**PART 2 SPECIFIC DETAILS FOR ABATEMENT CONSIDERATION (REQUIRED)**

Indicate the <b>TAX TYPE</b> for the account requesting abatement	Provide the associated <b>TAXPAYER ID</b> number for the account requesting abatement	Provide the <b>SPECIFIC PERIOD(S)</b> for the account requesting abatement	Provide the total <b>PENALTY AMOUNT</b> for the account requesting abatement. (Do not include interest)
<input type="checkbox"/> Individual Income Tax	<input type="checkbox"/> ITIN or <input checked="" type="checkbox"/> SSN --		\$
<input type="checkbox"/> Transaction Privilege & Use Tax	License Number		\$
<input type="checkbox"/> Corporate Income Tax	EIN		\$
<input type="checkbox"/> Withholding Tax	EIN		\$
<input checked="" type="checkbox"/> Other (Trust, Tobacco, Marijuana Excise Tax)	EIN/License Number <b>123-456-789-123</b>	<b>08/2021-10/2021</b>	<b>\$ 600.00</b>

**PART 3 EXPLANATION & DOCUMENTATION (REQUIRED)**

Provide specific details or reasons that directly contributed to the failure to file or pay timely for the periods you are requesting penalty abatement. Include additional pages if more space is needed and documentation to support the claim of reasonable cause.

Explain in detail your reason(s) for 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. Documentation that supports your basis must be included with the request to avoid denial.

**PART 4 SIGNATURE OF TAXPAYER OR AUTHORIZED REPRESENTATIVE (Did you print and sign the form?)**

Who can sign this form? The taxpayer (individual, principal corporate officer, LLC Member/Manager, Trustee, Partner) or other authorized by A.R.S. § 42-2003(A). Other authorized representative may sign this form if they include a properly executed Arizona Form 285 (General Disclosure/Representation Authorization Form).

Check here if you are attaching a completed Arizona Form 285 with boxes 4b and 4c or box 5 indicated.

I certify that I have the authority, within the meaning of A.R.S. § 24-2003(A) to execute this abatement request on behalf of the above-mentioned taxpayer. I understand that to knowingly prepare or present a document which is fraudulent or false is Class 5 felony pursuant to A.R.S. § 42-1127 (B)(2).

<p><i>Joan Q Taxpayer</i> 5/5/23</p> <p>TAXPAYER'S SIGNATURE _____ DATE _____</p> <p>JOAN Q TAXPAYER</p> <p>PRINT OR TYPE NAME _____</p> <p>TOBACCO MEMBER</p> <p>TITLE _____</p>	<p>_____ SIGNATURE _____ DATE _____</p> <p>_____ PRINT OR TYPE NAME _____</p> <p>_____ TITLE _____</p>
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SEND THE COMPLETED FORM TO: ARIZONA DEPARTMENT OF REVENUE • PENALTY REVIEW UNIT

• 1600 W MONROE ST • PHOENIX AZ 85007-2612 • FAX to: (602) 716-6787 or EMAIL to: [PenaltyReview@azdor.gov](mailto:PenaltyReview@azdor.gov)  
ADOR 11237 (05/23)