

DEPARTMENTAL USE ONLY
PETITION NUMBER _____



MAIL THIS COMPLETED FORM AND ANY SUPPORTING DOCUMENTATION TO:

TENNESSEE DEPARTMENT OF REVENUE  
 ANDREW JACKSON STATE OFFICE BLDG.  
 12<sup>th</sup> FLOOR  
 NASHVILLE, TENNESSEE 37242  
 or  
 E-MAIL THE FORM TO [penalty.waivers@tn.gov](mailto:penalty.waivers@tn.gov)

## PETITION FOR WAIVER OF PENALTY

Taxpayer Name	FEIN or Account Number
Taxpayer Representative (if applicable)	Who Should Be the Department's Primary Contact? Taxpayer <input type="checkbox"/> Taxpayer Representative (Include POA) <input type="checkbox"/>
Address of Primary Contact	City, State, Zip of Primary Contact
Tax Type	Period Covered
Amount of Penalty	Date the Tax Was Paid
<b>Note: Tax must be paid before penalty waiver will be considered.</b>	

**Explain the reasons for the delinquent or deficient payment of the tax.**

**Explain the reason the penalty should be waived.**

**Does the taxpayer have a good filing history for at least the prior two years with the Department of Revenue?**  
 Yes  No

By signing below, the taxpayer attests that the penalty did not result from gross negligence or willful disregard of the law. The taxpayer also attests that it has not failed to procure any license required by law.		
Signature of Taxpayer or Taxpayer Representative: _____	Title: _____	Date _____
Print Name Here: _____	Email: _____	Phone No.: _____

## **Instructions for Completing This Form**

Complete all sections of this petition.

- 1) Include the taxpayer's complete legal name.
- 2) Provide the taxpayer's complete Federal Identification Number (FEIN) or Department of Revenue tax account number on which the penalty has been assessed.
- 3) If the penalty waiver is being requested on behalf of the taxpayer by a representative, provide the name of the representative. A Power of Attorney (POA) should be included with the request if correspondence should be sent to someone other than the taxpayer.
- 4) Indicate whether the taxpayer or the taxpayer representative should be the Department's primary contact for correspondence regarding the petition.
- 5) Provide the mailing address for the primary contact. This person will receive correspondence regarding the petition, including the letter from the Department stating our decision on waiving the penalty.
- 6) Include the type of tax on which the penalty was assessed as well as the amount of the penalty.
- 7) In completing the request for waiver section of the petition, 1) explain the facts and conditions that led to the assessed penalty and 2) include the reason(s) that the penalty should be waived.
- 8) Indicate whether the taxpayer has a good filing history. A good filing history means that for the past two years, the taxpayer has filed every return by the due date and paid the total amount due. It also means that taxpayers have timely paid any estimated payments required by law.
- 9) Sign and date the petition. Please provide an email address and telephone number so that the Department may easily correspond with the taxpayer or taxpayer representative if additional information is required to process this request.
- 10) E-mail the form and documentation to [penalty.waivers@tn.gov](mailto:penalty.waivers@tn.gov). Alternatively, mail the form and any supporting documentation to the address indicated on the top right of the form.

### **About Tax Penalties**

State law allows the Department to assess penalties in situations where taxpayers file taxes late, underpay taxes, or are negligent in filing/paying taxes (*see Tenn. Code Ann. §§ 67-1-804 and 67-4-2015*). Penalties may also be assessed in situations where a taxpayer fails to file or pay a tax electronically, as required by law (*see Tenn. Code Ann. §§ 67-4-715 and 67-6-504*).

### **When Penalty Can Be Waived**

A penalty can be waived if it is determined that the tax delinquency or deficiency is the result of good and reasonable cause. Good and reasonable cause may include a good filing history for at least the prior two years. The failure to file or pay cannot be a result of gross negligence or willful disregard of the law (*see Tenn. Code Ann. § 67-1-803*).

### **When Penalty Cannot Be Waived**

The Department is not authorized to waive penalty in any case where a taxpayer fails to procure a license required by law. A failure to procure a license required by law includes, but is not limited to, the failure to register for and obtain a license for sales taxes from the Department and a failure to register for and obtain a license for business tax from a respective local government official.

The only exception to the above is when the failure to procure a license is the result of having been misled by erroneous advice or action on the part of state tax enforcement officials. In this case, the taxpayer must show and provide ample documentation of the erroneous advice or action.