

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

▶ 1. 99,999.00 ❌

▶ 1. 99999.00 ✅

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative

▶ 1. [99999.00] ❌

▶ 1. -99999.00 ✅

Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"



Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



NC-5501 Request for Waiver of an Informational Return Penalty

DOR
Use
Only

Part 1. Taxpayer Information

SSN or FEIN: _____ Account ID Number: _____
 Taxpayer's Name (Legal Name if Business): _____
 Trade Name (If Different): _____
 Address: Street or P.O. Box _____
 City _____ State _____ Zip Code _____
 Name of Contact Person: _____ Daytime Telephone Number: _____

Part 2. Preparer Information

(Complete Part 2 if preparer is different than taxpayer. Note: Only the person required to file the informational return can sign Form NC-5501. A preparer cannot sign Form NC-5501 for the taxpayer, unless a power of attorney (Form Gen 58) has been established.)

Preparer's Name: _____
 Preparer's Tax Identification Number: _____
 Preparer's Contact Phone Number (include area code): _____

Part 3. Penalty Information *(Provide the information requested.)*

Form	Amount of Penalty	Notice Number	Period Beginning	Period Ending

If you selected "Other", provide the form number. _____

Part 4. Reason for Waiver *(Place an X in any box that applies to indicate the reason(s) a waiver is being requested.)*

- The taxpayer's or the preparer's e-file software package does not support the electronic filing of the above referenced form(s). *(Enter the name of the software developer.)* _____
- The taxpayer or the preparer does not have access to a computer.
- The taxpayer or the preparer does not have internet access.
- The return was rejected by the Department's information reporting applications and the rejection condition could not be resolved.
- Other *(Describe in detail the circumstances that prevented you from timely filing the informational return or caused you not to file the informational return in the format prescribed by the Secretary.)* _____

Taxpayer's Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this application is accurate and complete.

Preparer's Signature: _____ Date: _____

Complete this form to request a waiver if you failed to timely file an informational return or you failed to file the informational return in the format prescribed by the Secretary.

MAIL TO: North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602-1168

General Information

G.S. 105-236(a)(10) imposes penalties with regard to certain informational returns. A penalty of \$50.00 per day, up to a maximum penalty of \$1,000.00, is imposed for failing to file a timely informational return with the Secretary. In addition, a penalty of \$200.00 is imposed for failing to file an informational return in the format prescribed by the Secretary. For more information, see the Department’s Penalty Waiver Policy available on the Department’s website, www.ncdor.gov.

Instructions

Use Form NC-5501, Request for Waiver of an Informational Return Penalty, to request a waiver of an informational return penalty. **Do not** use Form NC-5501 to request a penalty waiver for any other type of penalty assessed by the Department. Instead, use Form NC-5500, Request to Waive Penalties. Only a fully completed Form NC-5501 will be considered for waiver by the Department. After evaluating the request, an approval or denial letter will be issued to the taxpayer from the Department.

Complete Parts 1 through 4 by entering the applicable information. Form NC-5501 **must** be signed by the taxpayer, or in the case of corporations, estates, and trusts, the person authorized to execute the return.

Part 1. Taxpayer Information: Enter the identifying information of the taxpayer including the name, address, and applicable identification number(s) along with the name and phone number of a contact person (if different from the taxpayer) on the appropriate lines.

Part 2. Preparer Information: Enter the identifying information of the preparer if different than the taxpayer. **Important:** A preparer cannot sign Form NC-5501 for the taxpayer unless a power of attorney, Form Gen-58, has been properly executed.

Part 3. Penalty Information: Provide the information requested. Attach a copy of each notice of assessment to this form or write each notice number in the space provided.

The following table provides the form name or description of the forms in the drop down list.

Form	Form Name or Description
NC-3	Annual Withholding Reconciliation
D-403	Partnership Income Tax Return
NCIR-1099K	Report by Payment Settlement Entity of Merchant Card and Third Party Network Payments
NCIR-ABC	Report by ABC Board of Wholesale Sales of Alcohol
NCIR-OL	Report by Occupational Licensing Boards of their Licensees
NCIR-BW	Report by Beer and Wine Wholesalers of Wholesale Sales of Alcohol
Gas-1204	Motor Fuel Terminal Operator Return
Gas-1301	Motor Fuels Transporter Return
Other	If the form for which you received a notice of informational return penalty is not listed above, please select “Other” and provide the form number in the space provided under the table in Part 3.

Part 4. Reason for Waiver: Indicate the reason(s) for requesting a penalty waiver by placing an “X” in the space provided. Attach supporting documents to substantiate the request. **Important:** The penalty waiver request will be denied if all of the required information is not provided.