

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

Enter Whole U.S. Dollars Only [X] 1. 99,999.00

Enter Whole U.S. Dollars Only [check] 1. 99999.00

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only [X] 1. [99999.00]

Enter Whole U.S. Dollars Only [check] 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 properly executed.

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

Part 3. Penalty Information (Provide the information requested, when applicable.)

Form	Amount of Penalty	Notice Number	Period Beginning	Period Ending

If you selected "Other" in the "Form" column, provide the form name and 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.
- Good Compliance Record. (Only applies to failure to timely file an informational return. See instructions.)
- 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, P.O. Box 25000, Raleigh, NC 27640-0640.

General Information

[G.S. 105-236\(a\)\(10\)](#) imposes penalties on certain informational returns. Specifically, a taxpayer will be assessed a penalty of \$50 per day with the maximum penalty of \$1000 for failure to timely file an informational return with the Secretary. In addition, a taxpayer will be assessed a penalty of \$200 for failure to file an informational return in the format prescribed by the Secretary. **Note:** To determine the proper format for filing an informational return, see the instructions for the specific informational return.

Purpose of the Form. Use [Form NC-5501](#) to request a waiver of a penalty imposed on an informational return. **Do not use [Form NC-5501](#)** to request a waiver of other types of penalties imposed on you. Instead, use [Form NC-5500](#).

You may use one [Form NC-5501](#) to request a waiver of multiple types of informational return penalties imposed on multiple types of forms. If you are requesting a penalty waiver for more than one form type, or for more than one period, be sure to provide the required information for each request.

Only a fully completed [Form NC-5501](#) will be considered for waiver by the Department. You will be notified if your request is approved or denied.

Specific Instructions

Complete Parts 1 through 4 by entering the applicable information. *(For detailed information, see line-by-line instructions below.)*

Part 1. Taxpayer Information: Enter all identifying information of the taxpayer, including the taxpayer's name, address, and applicable identification number(s). You must also include the name and a daytime phone number of a contact person 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 all the information requested for each column. You should attach a copy of each notice of assessment to this form.

Form. Select the form that corresponds with the form name for which a penalty waiver is being requested. If you are requesting a waiver for more than one form, or for more than one period, be sure to provide the required information for each request.

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 name and number in the space provided under the table in Part 3.

Amount of Penalty. Enter the penalty amount you are requesting to be waived.

Notice Number. Enter the notice number that corresponds to the form(s) for which a penalty waiver is requested. **Note:** The Department will allow you to request a penalty waiver prior to receiving a notice of tax assessment. In such cases, you are not required to enter a notice number in the space provided.

Period Begin (End). Enter the first day and the last day of the tax year (or period) of the informational return that corresponds to the form(s) for which a penalty waiver is requested. Use the mm/dd/yyyy format.

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 your request. **Important:** The penalty waiver request will be denied if all of the required information is not provided.

Good compliance reason. The good compliance reason only applies to a request to waive the the failure to timely file an informational return.

The good compliance reason allows every taxpayer one penalty waiver for most tax types every three years. A taxpayer qualifies for a good compliance waiver only if all of the following statements are true:

- All required tax returns and reports due have been filed.
- All tax, interest, and penalty that is not waivable for the tax period for which the penalty waiver is requested has been fully paid.
- Any amount due on a notice of collection received for a tax period that is different from the tax period for which the penalty waiver is requested has been fully paid.
- During the past three years, no penalty waiver based on a good compliance record for the tax type for which waiver is requested has been granted.
- The penalties at issue are not the result of the same or similar error or practice as those previously assessed by the Department.
- All documents, information, reports, and returns requested by the Department were timely provided.

Important: If the Department grants your request to waive the penalty for failure to file an informational return in the format prescribed by the Secretary, the waiver will be considered a waiver under the category of special circumstances. The category of special circumstances applies in limited circumstances, and is not restricted to one penalty waiver every three years. *(For more information on penalty waivers, see the Department's [Penalty Waiver Policy](#).)*

Signature. The taxpayer, or the taxpayer's authorized representative, must sign and date the form in the designated area. The form is not considered a valid request unless the taxpayer or an authorized representative signs the form. Before signing the form, review the form and any accompanying attachments and verify that they are true, correct and complete.

Before submitting the request, verify the form is complete and that all required attachments are included.