

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	99,999	
► 1.		

Enter Whole U.S. Dollars Only	99999	
► 1.		

Do not use brackets for
negative numbers. Use
a minus sign to show
the amount is negative.

Enter Whole U.S. Dollars Only	[99999]	
► 1.		

Enter Whole U.S. Dollars Only	- 99999	
► 1.		

Printing

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



Do not select “print
on both sides of the
paper.”

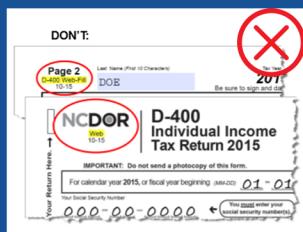


Set the page scaling
to “none.” The Auto-
Rotate and Center
checkbox should
be unchecked.



Before Sending...

Do not mix form
types



Do not submit
photocopies of
returns. Submit
original returns only.



NC-5500
Request to Waive Penalties

Part 1. Taxpayer Information

Individual's First Name	M.I.	Individual's Last Name	Individual's Social Security Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's First Name (If joint return filed)	M.I.	Spouse's Last Name (If joint return filed)	Spouse's Social Security Number (If joint return filed)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Individual's Phone Number	Individual's Email Address		
<input type="text"/>	<input type="text"/>		
Entity's Legal Name	Entity's Federal Employer ID Number		
<input type="text"/>	<input type="text"/>		
Entity's Trade Name	Account Number/NCDOR ID		
<input type="text"/>	<input type="text"/>		
Contact Person's Name	Contact Person's Phone Number		
<input type="text"/>	<input type="text"/>		
Contact Person's Email Address			
<input type="text"/>			
Mailing Address			
City	State	Zip Code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

Part 2. Waiver Information *Enter the requested information below for each notice that you are requesting penalty relief.*

Tax Type	Notice Number	Period Beginning	Period Ending	Amount of Penalty	Reason for Request
<input type="text"/>					
<input type="text"/>					
<input type="text"/>					
<input type="text"/>					
<input type="text"/>					
<input type="text"/>					
<input type="text"/>					
<input type="text"/>					
<input type="text"/>					

Part 3. Explanation of Reason *Check the box for each reason listed above and enter the requested information. Attach additional pages if necessary.*

Good Compliance. (By checking this box, you certify that the above-named taxpayer meets all the conditions necessary to qualify for a good compliance record. See the [Department's Penalty Policy](#).)

Death. (The decedent must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the death must have occurred within 3 months before the due date of the tax for which the penalty was charged.)

Name of deceased: _____

Date of death: _____ Relationship to taxpayer: _____

Explain how the death prevented compliance with tax law. Include any documentation that you believe supports your request for penalty relief.

Individual's Last Name

Individual's Social Security Number

Entity's Legal Name

Entity's Federal Employer ID Number

Part 3. Explanation of Reason *Check the box for each reason listed on Part 2 and enter the requested information.*

Serious and Sudden Illness. *(The person who is ill must be the taxpayer, the taxpayer's immediate family member, or the taxpayer's tax preparer. In addition, the illness must have begun within 3 months before the due date of the tax for which the penalty was charged.)*

Name of person with illness: _____

Date illness began: _____ Relationship to taxpayer: _____

Explain how the illness prevented compliance with tax law. Include any documentation that you believe supports your request for penalty relief.

Natural Disaster or Accident. *(The disaster or accident must have occurred within 3 months before the due date of the tax for which the penalty was charged. For a disaster or accident addressed in a notice, the period specifically stated in the notice.)*

Type of natural disaster or accident: _____ Date of disaster or accident: _____

County of disaster or location of accident: _____

Explain how the disaster or accident prevented compliance with tax law. Include any documentation that you believe supports your request for penalty relief.

Special Circumstance. *(Explain the special circumstance and how it prevented compliance with tax law. Include any documentation that you believe supports your request for penalty relief.)*

Part 4. Signature**Taxpayer's
Signature:**

I certify that, to the best of my knowledge, this request and any attachments are accurate and complete.

Title: _____ Date: _____

**Power of
Attorney
Signature:**

A preparer cannot sign Form NC-5500 for the taxpayer unless a power of attorney (Form GEN-58) has been established.

Date: _____

**Power of
Attorney Name:** _____**Power of Attorney
Phone Number:** _____**Power of Attorney
Email Address:** _____

General Instructions

Use Form NC-5500 to request penalty relief. **Do not** use Form NC-5500 to request penalty relief applied to an informational return. Instead, use Form NC-5501, Request for Waiver of an Informational Return Penalty. Form NC-5501 is available on the Department's website, ncdor.gov.

Specific Instructions

Complete Form NC-5500 in its entirety. The Department will not consider an incomplete form. **Important.** Form NC-5500 must be signed by the taxpayer or a representative when a valid [Power of Attorney](#) has been accepted by the Department.

Part 1. Taxpayer Information: Enter the identifying information of the taxpayer including name, address, phone number, email address, and applicable identification number(s). Corporations, partnerships, and other business entities should also enter the name, phone number, and email address of a person who may be contacted if the Department has questions about the request.

Part 2. Waiver Information: Enter the requested information for each notice that you are requesting penalty relief. **Important.** If you have more than one notice, list each notice separately. You must enter a reason for each notice. If you do not provide a reason for your request, the request will be denied.

Part 3. Explanation of Reason: Check the appropriate box for each reason for which you are requesting penalty relief. If you select "good compliance," you are certifying that you meet all of the conditions outlined in the [Department's Penalty Policy](#). If you select a reason other than good compliance, you must provide all of the requested information including an explanation of how the selected reason prevented you from complying with State tax law. **Note.** The Department may request that you provide additional information that supports your request.