

CONSIDERATION OF PENALTY AND INTEREST ABATEMENT REQUEST
PLEASE READ ALL INSTRUCTIONS

1. All waiver requests under the “Consideration of Penalty and Interest Abatement Request” policy ***must be submitted using the form*** that follows these instructions.
2. Written requests can be submitted **BUT** the taxpayer must complete the relevant portions of the mandatory form and may write “see attached letter” where appropriate to avoid duplicating efforts.
3. Documentation may be submitted such as affidavits, hospital bills, newspaper article, obituary or other material that is necessary to support waiver request.
4. The request for waiver must be complete and signed by the taxpayer. A REQUEST for penalty and interest abatement that is incomplete will be REJECTED and returned to the taxpayer until it is complete.
5. The waiver request **WILL NOT BE CONSIDERED UNLESS** the taxpayer has submitted all required tax returns and paid all tax due.
6. To obtain a waiver of penalty or interest, a taxpayer must submit a written request for waiver no later than sixty (60) days after notice of the assessment of penalty or interest. **NOTE: Submission of an incomplete request will not satisfy the requirement that the application be submitted within sixty (60) days after the assessment of penalty or interest.**

THE FOLLOWING DO NOT CONSTITUTE “REASONABLE CAUSE” AND WILL NOT BE A BASIS FOR ABATEMENT OF PENALTIES/INTEREST:

- Actions of agent or employee and/or Preparer error
- Ignorance of the law or filing requirement
- Failure to receive tax forms
- “Lost mail” without proof of mailing/transmittal (See *Regulation 16.4*)

DATE: _____

Mr. Scott Hall, Executive Director
Georgetown-Scott County Revenue Commission
P.O. Box 800
Georgetown, KY 40324

Dear Sir,

This letter is a formal written request for penalty abatement per the GSCRC "Consideration of Penalty and Interest Abatement Request" policy. I am an account holder with GSCRC under the name _____.
(INSERT BUSINESS/INDIVIDUAL NAME)

The account number for above listed account is _____.
(INSERT SOCIAL SECURITY NUMBER OR FEDERAL IDENTIFICATION NUMBER)

Unfortunately, a delinquent [Withholding OR Net Profit License Tax Return] was filed for _____.
(CIRCLE APPLICABLE TYPE OF RETURN) (PERIOD OF DELINQUENCY)

This delinquency occurred because of events beyond my knowledge or control and thus, I am seeking abatement of the assessed penalties and interest in the amount of _____.
(ENTER TOTAL AMOUNT OF ABATEMENT REQUEST)

Please CHECK THE BOX below that best describes the cause of the delinquency. REMEMBER, the more information that you provide the more details that can be considered in the abatement determination.:

- Unavoidable absence:** The absence (e.g. due to death or serious illness) of the person with the sole responsibility for filing the return in issue or for payment of the tax. The duration of the absence and its proximity to the due date of the return or payment will be considered in the Commission's determination. **Provide additional details on circumstances that contributed to the unavoidable absence. Be specific. Provide documentation in available.**

- Unavailability of relevant business records:** Necessary business records must have been unavailable under such conditions, in such manner and for such a period as to prevent timely compliance. **Provide additional details on what records were unavailable and why. Provide documentation if available.:**

- **Revenue Commission advice or error:** The taxpayer must show that the failure to comply was due to taxpayer’s reasonable reliance on erroneous information provided by the Revenue Commission. This exception will not apply if the Revenue Commission was not aware of all relevant facts when it provided the information to the taxpayer. The erroneous advice must have been provided in writing or be acknowledged by the Revenue Commission. **Please provide additional details on what information was relied upon that resulted in the delinquency and where/when the information was obtained.** Please be specific and include names of any GSCRC staff member that provided the information to the taxpayer. **Provide documentation of the communication at issue.**

In addition to the reason and explanation above, the following facts should also be considered in making the abatement determination and contribute to the presence of “reasonable cause” for the non-compliance that led to the delinquency in review. *[For example, the following factors might be worth including in the abatement request: account payment history, financial hardship that may be caused by the penalties/interest, promptness of taxpayer in addressing delinquency or other relevant factors.]*

DISCLAIMER:

By providing the information above and signing below, the taxpayer acknowledges and swears that the declarations contained in this written request are true and made under penalty of perjury. The information above may be compiled by a professional tax preparer; however, ALL abatement requests must be signed by the account holder seeking abatement.

TAXPAYER SIGNATURE

TAXPAYER PRINTED NAME

DATE OF SUBMISSION

<u>INTERNAL USE ONLY</u>
Date Received: _____
GSCRC Staff Review by: _____
Director Review Date: _____
Abatement Approved: <u>Y or N (Circle)</u>
Total Amount of Abatement: _____
Taxpayer Notification Date: _____