



**City of Pittsburgh
Department of Finance**

414 Grant Street
Pittsburgh, PA 15219
Assistance? Call: (412) 255-8822
Email: taxcompliance@pittsburghpa.gov
Fax: (412) 255-6821

REQUEST FOR PENALTY WAIVER Business Tax Only

General Information

Use this form to request an abatement of penalty in a given tax period for a particular tax type.

Taxpayer must show either:

1. That the failure to make a timely payment is due to reasonable cause and circumstances beyond the taxpayer's control; or
2. There was an unintentional error in the payment made by taxpayer, and the payment for the proper amount due is made within 10 days.

Section 1 : Taxpayer Information

1. Taxpayer's Name (First, Last)		2. Legal Business Name	
3. City ID Number	4. FEIN	5. Social Security Number	
6. Business Address (Street, City, State, Zip)			
7. Mailing Address (Street, City, State, Zip)			
8. Phone Number		9. Email Address	

Section 2 : Penalty Information

(if you are requesting a waiver for more than one tax type or for more than one period, be sure to list each separately. Attach additional sheets if necessary.)

A. Tax Type(s)	B. Tax Year(s)	C. Quarter/ Month Month*	D. Amount of Requested Penalty
1.			
2.			
3.			
4.			
5.			
6.			
Date of Request :	7. TOTAL Requested Penalty Amount <small>(add lines 1D through 6D)</small>		

***If the tax is due monthly, enter the month only. If it is a quarterly tax, enter the quarter only (e.g. FIRST, SECOND). Refer to the chart below.**

<u>Monthly Tax Types</u>	<u>Month</u>	<u>Quarterly Tax types</u>	<u>Quarter</u>	<u>Annual Tax Types</u>
Amusement Tax	01-Jan 02-Feb 03-Mar 04-Apr 05-May 06-Jun	Local Service Tax Facility Usage Fee Payroll Expense Tax	First-Jan-Feb-Mar Second-Apr-May-Jun Third-July-Aug-Sep Fourth-Oct-Nov-Dec	Institution & Service Privilege Tax- ONLY ENTER THE TAX YEAR in column B
Parking Tax	07-Jul 08-Aug 09-Sept 10-Oct 11-Nov 12-Dec			

Continue to Section 3 on Page 2



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Section 3 : Reasonable Cause

Reasonable Cause: is any sound reason for failing to file a tax return or pay the tax when due. A lack of funds, in and of itself, is not reasonable cause for failure to file or pay on time.

Select from the following reasons to explain why you were unable to remit your tax payment timely:

1. First Time Abatement
2. Death, serious illness, incapacitation or unavoidable absence of the taxpayer or a member of the taxpayer's immediate family
3. Destruction of your records due to fire, casualty, natural disaster, or other disturbance
4. Could not make payment or deposit due to civil disturbance (e.g. mail strike or a riot)
5. Unable to determine amount of tax for reasons beyond your control
6. Received incorrect advice from a tax professional
7. Other

Explain: _____

Explanation: Explain why you believe this request should be approved. If you need more space, attach additional sheets.

First Time Abatement Criteria: The Finance Department will remove penalties from your tax debt. To qualify, you must meet the following criteria:

- a. you incurred no penalties or penalty abatement for 3 prior tax years.
- b. you have filed all required returns.
- c. you have made payment arrangements on your outstanding debt.

Documentation & Criteria to Support your Claim: provide documentation to support your claim such as:

- Hospital or court records or a letter from a physician to establish illness or incapacitation, with specific start and end dates
- Documentation of natural disasters or other events that prevented compliance

Additional Information to Prove Reasonable Cause: If your situation is not listed above select "other" and provide short explanation. The Finance Department will contact you if additional information is needed for your penalty abatement request.

Section 4 : Signature (REQUIRED)

I, the undersigned, do hereby certify that this document has been examined by me and to the best of my knowledge is accurate and complete.

1. Taxpayer's Signature		2. Print Taxpayer's Name	
3. Title	4. Phone Number	5. Date	

Submission of Penalty Waiver Form

After completing and signing this Penalty Waiver Form, please submit the form to:

Email : taxcompliance@pittsburghpa.gov	Mail : Penalty Waiver Request, City Treasurer Department of Finance 414 Grant Street Pittsburgh, PA 15219-2476
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If you require additional information regarding a Penalty Waiver, please call Taxpayer Services at 412-255-8822.

FOR OFFICE USE ONLY

Submitted By:	Submittal Date:	Treasurer's Decision
Reason for Approval/ Denial		
Treasurer's Signature:		Date



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Section 5: Additional Penalty Information (use this section to list additional penalty requests)

A. Tax Type(s)	B. Year	C. Quarter/Month*	D. Amount of Requested Penalty
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.			
22. Subtotal (add lines D8 through D21)			
23. Total Requested Penalty Amount (add #7 total and #22 subtotal)			

***If the tax is due monthly, enter the month only. If it is a quarterly tax, enter the quarter only (e.g. FIRST, SECOND). Refer to the chart below.**

<u>Monthly Tax Types:</u>	<u>Month:</u>	<u>Quarterly Tax Types:</u>	<u>Quarter:</u>	<u>Annual Tax Types</u>
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