



Request For Penalty Waiver Instructions for Taxpayers

Overview

The purpose of the Request for Penalty Waiver Form is to permit taxpayers to request an abatement of penalty assessed on delinquent taxes.

The Department of Finance will assess penalties against taxpayers for the following reasons:

1. Filing tax returns late.
2. Paying tax liabilities late.
3. Failure to file or pay taxes when required.

For the penalty waiver to be granted, the Taxpayer must prove that:

1. 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 (e.g. underpayment) made by taxpayer, and the payment for the proper amount due is made within 10 days.

Taxpayers must provide documentation supporting their request for penalty waiver. Any unpaid balances will result in additional penalties and interest to accrue on the account, which is the responsibility of the taxpayer. Note: The Department of Finance cannot consider a request for penalty waiver if there is an outstanding tax liability or missing returns.

IMPORTANT! Waivers are typically NOT granted for the following reasons:

1. A tax return was not received.
2. The statement of tax due was not understood, or the taxpayer was uncertain as to how payment should be remitted.
3. The amount of tax due cannot be paid in full.
4. The individual or entity responsible for filing the tax return omitted required information such as the City ID number, EIN, name and or address of the entity. Incomplete tax returns will be sent back to the taxpayer. Interest and penalty will be assessed if the corrected return is not received by its respective due date.
5. The individual responsible for filing these taxes is no longer with the entity/company.
6. Tax returns/payment arrived later than the due date for the specific tax without a postmark from the US Postal Service.
7. The tax return was mailed late (The US Postal Service postmark is the only proof of timely filing accepted. Internal company postage meters are NOT proof of postmark).
8. The amount of interest assessed for late payment was included on the waiver form.

Once your form is received and reviewed by the City of Pittsburgh, a tax compliance representative will inform you of the approval or denial of the abatement request. The waiver review process can take up to 6 weeks to complete.

The additional pages of this document explain how to correctly complete the Request for Penalty Waiver Form.

The form is broken down into four sections (listed below) and will be described in more detail.

1. Section 1: Taxpayer Information
2. Section 2: Penalty Information
3. Section 3: Facts and Circumstances
4. Section 4: Signature

Section 1: Taxpayer Information

The taxpayer is required to enter the following information to be considered for the penalty waiver. Please input all information in the provided corresponding boxes.

Section 1 : Taxpayer Information		
1. Taxpayer's Name (First, Last)		2. Legal Business Name
John Smith		John Smith's Business
3. City ID Number	4. FEIN	5. Social Security Number
00-000-0000	00-000000	123-36-2514
6. Business Address (Street, City, State, Zip)		
414 Grant Street Pittsburgh PA 15219		
7. Mailing Address (Street, City, State, Zip)		
414 Grant Street Pittsburgh PA 15219		
8. Phone Number		9. Email Address
(412) 255-8822		johnsmith@pittsburghpa.gov

1. **Taxpayer's name:** Enter the first & last name of the business owner.
2. **Legal Business Name:** Enter the legal business name of the business that is requesting the Penalty Waiver.
3. **City Id Number:** Enter the Business City Identification Number.
4. **FEIN:** Enter the Business Federal Employer Identification Number.
5. **SSN:** Enter the Responsible Person's Social Security Number.
6. **Business Address:** Enter the Business address.
7. **Mailing Address:** Enter the Business Mailing Address (if it differs from the Business Address).
8. **Phone Number:** List the owner of the business phone number.

Section 2: Penalty Information

Enter the penalty amount you are requesting to be waived. There are six individual tax type(s): Amusement Tax, Institution & Service Privilege Tax, Local Service Tax, Non Resident Sports Facility Usage Fee, Payroll Expense Tax, and Parking Tax. Attach additional waiver sheets if necessary.

Step 1: List the tax type you are requesting to be waived under Column A. If you are requesting a waiver for more than one tax type or period, be sure to list each tax type separately.

Step 2: List the tax year in Column B.

Step 3: List the quarter or month the penalty was incurred. Note: The Institution & Service Privilege tax is filed annually; therefore, enter only the **specific tax year** for which you are requesting the waiver. Amusement Tax and Parking Tax- list only the month the penalty was incurred. Local Service Tax, Non Resident Sports Facility Usage Fee, and Payroll Expense Tax - list only the quarter the penalty was incurred.

Step 4: In Column D, list the amount of penalty requested for abatement. After entering each amount, subtotal the amounts and enter the total amount in the "Total Requested Penalty Amount" field.

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	D. Amount of Requested Penalty
1. Amusement Tax	2019	07-Jul	\$ 10.00
2. Institution & Service Privilege Tax	2018		\$ 40.00
3. Local Service Tax	2017	First	\$ 40.00
4. Non Resident Sports Facility Usage Fee	2016	Third	\$ 100.00
5. Payroll Expense Tax	2019	Second	\$ 50.00
6. Parking Tax	2017	12-Dec	\$ 50.00
Date of Request	10/09/2019	TOTAL Requested Penalty Amount (add lines D1 through D6)	\$ 290.00
*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.			
Monthly Tax Types	Month	Quarterly Tax types	Quarter
Amusement Tax	01-Jan 02-Feb 03-Mar 04-Apr 05-May 06-Jun 07-Jul 08-Aug 09-Sept 10-Oct 11-Nov 12-Dec	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
Parking Tax			Annual Tax Types Institution & Service Privilege Tax- ONLY ENTER THE TAX YEAR in column B

Continue to Section 3 on Page 2

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If you need to provide more than 6 additional penalty request, use page 3 to enter the additional requests. Please follow the same instructions and format from above to complete the additional penalty information.



**City of Pittsburgh
Department of Finance**

414 Grant Street
Pittsburgh, PA 15219
Assistance? Call: (412) 255-8822
Email: taxcompliance@pittsburghpa.gov
Fax: (412) 255-8821

REQUEST FOR PENALTY WAIVER

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
7. Institution & Service Privilege Tax	2019		\$ 100.00
8. Local Service Tax	2019	Third	\$ 200.00
9. Amusement Tax	2019	10-Oct	\$ 200.00
10. Non Resident Sports Facility Usa	2019	Fourth	\$ 50.00
11. Payroll Expense Tax	2019	Third	\$ 50.00
12. Amusement Tax	2019	03-Mar	\$ 100.00
13. Parking Tax	2019	10-Oct	\$ 25.00
14. Institution & Service Privilege Tax	2016		\$ 25.00
15. Payroll Expense Tax	2019	Second	\$ 25.00
16. Parking Tax	2019	01-Jan	\$ 25.00
17. Local Service Tax	2019	First	\$ 100.00
18. Amusement Tax	2019	08-Aug	\$ 200.00
19. Institution & Service Privilege Tax	2015		\$ 300.00
20. Institution & Service Privilege Tax	2017		\$ 100.00
Date of Request: 10/09/2019	TOTAL Requested Penalty Amount <small>(add lines D7 through D20)</small>		\$ 1,500.00

*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.

Monthly Tax Types:	Month:	Quarterly tax Types:	Quarter:	Annual Tax Types
Amusement Tax	01-Jan 02-Feb 03-Mar 04-Apr 05-May 06-Jun	Local Service Tax	First-Jan-Feb-Mar	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	Facility Usage Fee	Second-Apr-May-Jun	
		Payroll Expense Tax	Third-July-Aug-Sep Fourth-Oct-Nov-Dec	

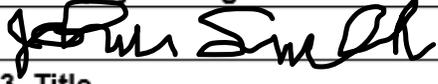
Section 3: Facts and Circumstances

Provide details as to why you are requesting a waiver of penalty. Answer the following three questions.

Section 3 : Facts and Circumstances
Provide details of why you are requesting the penalty waiver. Provide as much detail as possible. Attach all documentation that you believe supports your request. Use additional sheets, if necessary.
1. Explain the reason that you were not able to remit your tax payment timely. Include specific facts and circumstances.
2. Explain all steps taken to correct the reason(s) for the late filing or payment.
3. Identify any additional information that you believe the City of Pittsburgh should be aware of in consideration of your penalty waiver request.

Section 4 : Signature

The taxpayer must sign, and then print their name in the space provided. Include a daytime phone number and date of completion of the form.

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 John Smith
3. Title Owner	4. Phone Number 412-255-8822	5. Date 09/20/2019

Submission & Review

After you have completed all four sections of the waiver, submit the form to the tax compliance email at taxcompliance@pittsburghpa.gov OR mail:

Penalty Waiver Request, City Treasurer
Department of Finance
414 Grant Street
Pittsburgh, PA 15219-2476

Once your form is received and reviewed by the City of Pittsburgh, a tax compliance representative will inform you of the approval or denial of the abatement request. The waiver review process can take up to 6 weeks to complete. You will receive a letter notifying you of the Treasurer's Decision for the abatement of penalty.