



**City of Pittsburgh
Department of Finance**

414 Grant Street
Pittsburgh, PA 15219
Assistance? Call: (412) 255-2525
Email: taxcompliance@pittsburghpa.gov

**PENALTY WAIVER REQUEST
Business Tax Only**

General Information

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

The taxpayer must provide one of the following:

1. Evidence that the failure to make a timely payment was due to reasonable cause and demonstrable circumstances that could not have been anticipated or reasonably avoided by the taxpayer.

Delays caused by standard mailing issues, including lost or delayed mail, will not be considered sufficient unless independently documented (e.g. certified mail receipts, USPS investigation reports).

2. Proof of an unintentional error in the payment, with the correct amount paid within 10 days.

Section 1 : Taxpayer Information

| | | | |
|---|----------------|-------------------------------|----------------------------------|
| 1. Taxpayer/Officer 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 | D. Amount of Requested Penalty |
|----------------|----------------|-------------------|--------------------------------|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |

Date of Request **7. Total Requested Penalty Amount** (add lines 1D-6D)

*If the tax is filed monthly, enter the month (e.g., 01, 02, 03). For quarterly taxes, enter the quarter (e.g., 1st, 2nd, 3rd, 4th). 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 05- May 09- Sep | Local Service Tax | 1st: Jan-Feb-Mar | Institution & Service |
| Parking Tax | 02- Feb 06- Jun 10- Oct | Non-Res Facility Usage Fee | 2nd: Apr-May-Jun | Privilege Tax- |
| | 03- Mar 07- Jul 11- Nov | Payroll Expense Tax | 3rd: July-Aug-Sep | ONLY ENTER THE TAX |
| | 04- Apr 08- Aug 12- Dec | | 4th: Oct-Nov-Dec | YEAR in column B |

If additional Penalty Information rows are needed, complete Section 5 on Page 3. Otherwise, continue to Section 3 on Page 2.



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Section 3 : Reasonable Cause

Reasonable Cause is a valid explanation for failing to file a tax return or pay taxes on time. Note: Lack of funds alone does not qualify as reasonable cause.

Select from the following reasons to explain why your tax payment was not remitted on time:

1. Death, serious illness, incapacitation or unavoidable absence of the taxpayer or an immediate family member.
2. Destruction of your records due to fire, natural disaster, or other unforeseen event.
3. Inability to make payment or deposit due to civil disturbance (e.g. mail strike, riot, etc.)
4. Unable to determine amount the tax amount due to circumstances beyond your control.
5. Relied on incorrect advice from a tax professional
6. Other:

Explanation: Provide a brief explanation of why you believe this request should be approved. If additional space is needed, please attach a separate sheet.

Documentation & Criteria to Support your Claim: Include supporting documentation, such as:

- Hospital or court records or a letter from a physician to verify illness or incapacitation, including specific start and end dates
- Evidence of a natural disaster or other disruptive event that prevented timely compliance

Additional Information to Support Reasonable Cause: If your situation is not listed above select "other" and provide an explanation. The Department of Finance will contact you if further information is required to process 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/Officer's Signature | | 2. Print Taxpayer/Officer's Name | |
| | | | |
| 3. Title | 4. Phone Number | 5. Email Address | 6. Date |
| | | | |

Submission of Penalty Waiver Request Form
After completing and signing this Form, please submit to:

Email : taxcompliance@pittsburghpa.gov
Mail: Penalty Waiver Request, City Treasurer
 Department of Finance
 414 Grant Street, Pittsburgh, PA 15219-2476

If you require additional information regarding a Penalty Waiver, please call Taxpayer Services at 412-255-2525

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 (List additional penalty waiver requests here)

| 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 filed monthly, enter the month (e.g., 01, 02, 03). For quarterly taxes, enter the quarter (e.g., 1st, 2nd, 3rd, 4th). 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 | Local Service Tax Non-Res Facility Usage Fee Payroll Expense Tax | 1st: Jan-Feb-Mar | Institution & Service Privilege Tax- ONLY ENTER THE TAX YEAR in column B |
| Parking Tax | 02- Feb | | 2nd: Apr-May-Jun | |
| | 03- Mar | | 3rd: July-Aug-Sep | |
| | 04- Apr | | 4th: Oct-Nov-Dec | |
| | 05- May | | | |
| | 06- Jun | | | |
| | 07- Jul | | | |
| | 08- Aug | | | |
| | 09- Sep | | | |
| | 10- Oct | | | |
| | 11- Nov | | | |
| | 12- Dec | | | |