

Form DRS-PW

Request for Waiver of Civil Penalty

General information: Use **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to request a waiver of penalty.

Complete and submit **Form DRS-PW** to the Department of Revenue Services (DRS) Operations Bureau/Penalty Waiver by mail (to the address above) or fax to **860-297-5727** (*ATTN: Operations Bureau/Penalty Waiver*).

Form DRS-PW must be filed no later than one year from the date that the first notice of the penalty was sent to the taxpayer or, if the penalty was reported on a return, no later than one year from the date the return was filed.

DRS will **not** consider a penalty waiver request unless **Form DRS-PW** is fully completed, signed, and sent to DRS with supporting documentation. Read **Policy Statement 2019(3)**, *Requests for Waiver of Civil Penalties*, **before** completing **Form DRS-PW**. **Form DRS-PW** must be signed in the *Declaration* section by the taxpayer or, in the case of corporations, partnerships, limited liability companies, estates, and trusts, the person authorized to execute the return or pay the tax.

Penalty waiver requests from taxpayers who have outstanding tax liabilities or unfulfilled Connecticut tax filing obligations will be denied.

Do not use this form to request a waiver of interest. **Under Connecticut law, interest cannot be waived.**

Do not use this form to request the waiver of a penalty imposed in connection with an audit or for a penalty not subject to waiver (see **PS 2019(3)**, *Penalties Not Subject To Waiver*). Such penalties may be protested to the DRS Appellate Division by completing and timely filing **Form APL-002**, *Appellate Division Protest Form*.

Additional information: Questions regarding a penalty waiver request may be directed to Operations Bureau/Penalty Waiver at **860-297-4944**.

Part I Taxpayer Information

Taxpayer's name or business name	Social Security Number or Connecticut Tax Registration Number				
Spouse's name (if joint return)	Spouse's Social Security Number				
Mailing address (number and street)	Apt. no.	PO Box	City	State	ZIP code
Physical address (number and street) (if different from above)	Apt. no.	PO Box	City	State	ZIP code
Daytime telephone number — —	For DRS use only - Case ID Number				

Part II Penalty Information

Tax type(s) (income, sale and use, corporation, etc.)	Tax period(s)
Amount of penalty	What documentation is included to support your claim?

Continue to Part III on reverse.

Part III Facts and Circumstances

Provide details of why you were not able to comply with your tax obligations. Provide as much detail as possible. **Attach any documentation that you believe supports your penalty waiver request.** Use additional sheets as necessary. See *Supporting documents*, below, regarding the type of documentation you should consider attaching in support of your request.

1. Why were you unable to comply with the tax law? Include specific facts and circumstances that prevented you from complying. _____

2. How did you handle your other financial responsibilities such as your mortgage or credit card bills during the time of noncompliance?

3. Once the facts and circumstances changed, what attempts did you make to comply? _____

4. Explain how you complied with your tax obligations within a reasonable time after the facts and circumstances changed. _____

5. Identify any additional information you believe DRS should be aware of or otherwise consider in connection with your penalty waiver request. _____

Supporting documents: What type of documentation should you consider attaching to your penalty waiver request?

The type of supporting documentation will depend on the basis of your request. The following provides guidance of what types of supporting documentation to consider attaching:

- If you are claiming the noncompliance was due to a loss of business records necessary to prepare a tax return as a result of fire or other casualty, you should provide copies of police or fire reports and documentation from your insurance company. If DRS determines there was sufficient time to reconstruct the lost records before the due date, the failure to comply will not be due to reasonable cause.
- If you are claiming the noncompliance was due to a serious illness, you should provide letters from physicians or other medical providers detailing the illness and explaining how that illness (or treatments associated therewith) impacted your ability to comply with your Connecticut tax obligations.

Declaration

I/We declare under the penalty of law that:

- I/We have read and understand the provisions of PS 2019(3);
- I/We have no outstanding tax liability;
- I/We have no unfulfilled Connecticut tax filing obligations with DRS;
- I/We have answered each question to the best of my/our knowledge and belief;
- I/We have attached all documentation that supports my penalty waiver request; **and**
- I/We understand that the penalty for willfully delivering a false application to the DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Sign Here.	Signature	Print name	Date
	Title		