



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
PENALTY WAIVER REQUEST

dor.sc.gov

Use this form to request a penalty waiver. If you have any questions concerning this matter, call the phone number on the notice on which this request is based. Save time and paper by completing this form on MyDORWAY, our free tax portal. Simply visit **MyDORWAY.dor.sc.gov** and sign in to your existing account or create an account to get started. If submitting your request by paper, return your completed and signed request to the South Carolina Department of Revenue (SCDOR) address shown on the notice you received.

Section I: Taxpayer Identification

Taxpayer Name(s): _____
(type or print)

Mailing Address: _____

City: _____ State: _____ Zip Code: _____ - _____

Telephone: _____

Period(s) Covered: _____

Type(s) of Tax(es) or matter. Check all that apply:

- | | | |
|--|---|---|
| <input type="checkbox"/> Corporate Income Tax | <input type="checkbox"/> Employer Withholding Tax | <input type="checkbox"/> Individual Income Tax |
| <input type="checkbox"/> Liquor by the Drink Tax | <input type="checkbox"/> Motor Fuel Tax | <input type="checkbox"/> Partnership Income Tax |
| <input type="checkbox"/> Regulatory Violation | <input type="checkbox"/> Sales and Use Tax | <input type="checkbox"/> Tobacco Tax |
| <input type="checkbox"/> Other (Specify) _____ | | |

Identification Number (Social Security Number, License Number, File Number, etc.): _____

Section II: Reason for Penalty Waiver Request

Explain the reason for your waiver. Explain in detail why you are requesting a penalty waiver with the SCDOR. State the facts on which you base your request. Provide, if known, the law, rules, or cases in support of your arguments. Be careful not to simply state the "assessment is too high" or the "assessment is wrong," but provide specific reasons for your request. Include any documentation that you believe supports your Penalty Waiver Request. Attach additional pages if necessary.
