

City of Portland Revenue Division **Arts Tax Penalty Waiver Request**



OFFICIAL USE ONLY

		ou qualify for a penalty waiver? (Sel w the Discretionary Penalty Waiver gu									
		Death or serious illness of the taxfiler or a member of the taxfiler's immediate family			2)	Destruction by fire casualty of the tax records needed to	kfiler's home, pla	ce of business, or			
3) Unavoidable and unforeseen absence of the taxfiler from the City of Portland that began before the due date of the return					4)	A Division employ information to the penalty		neous written the taxfiler to incur			
	If you don't qualify for a penalty waiver under reasons 1) through 4) above, the Division will consider a penalty waiver for one tax period only as long as the taxfiler has not already received a penalty waiver for any other tax period; and a) The taxfiler moved into the City during the tax year on which the penalty was assessed; or b) The taxfiler has a history of filing and paying on time.										
THIS FORM MUST BE FILLED OUT WITHIN 30 DAYS OF RECEIPT OF PENALTY ASSESSMENT. Penalties will not be waived if outstanding tax is not paid.											
Tax Year Please explain the circumstances which you believe qua					he s	elected penalty waiv	er (attach addition	al sheets if needed).			
9	A set o										
Arts Tax Filer Information: (Add additional taxfilers or Name (first, middle, last, suffix)				Birth Ye		Social Secu	urity Number				
	,	, , ,					•				
Physical Address (PO Box not allowed)						State	ZIP Code				
						OR	97				
8 (Compl	ete your information and mail this form to th	e Revenu	e Divisi	ion.						
Th	e unde	ersigned declares under penalty of making	a false st	atemei	nt, tl	nat the information	given in this for	m is true.			
Preparer Signature				 Date			Daytime phon	e number			
Mail to: Portland Revenue Division - Arts Tax, PO Box 1278, Portland OR 97207 (See reverse for additional contact information)								ontact information)			

Additional Arts Tax Filers requesting Penalty Water	aiver for the <u>same</u> t	tax year and circumstand	es:			
Name (first, middle, last, suffix)	Birth Year	Social Security Number				
Name (first, middle, last, suffix)	Birth Year	Social Security Number				
Name (first, middle, last, suffix)	Birth Year	Social Security Number				
Trains (ms., maais, las., samy)	Situr Four	Coolai Coolin, Hamboi				
Name (first, middle, last, suffix)	Birth Year	Social Security Number				
Name (first, middle, last, suffix)	Birth Year	Social Security Number				
Mailing address, if different from primary address in line 2.						
Address (PO Box allowed)	City	State	ZIP Code			

Arts Tax Penalty Waiver Request Instructions

1 This form is intended for taxfilers who've incurred penalties due to circumstances beyond their control that caused their failure to file or pay on time. The Discretionary Penalty Waiver guidelines are available for your review by selecting ATAR 16 at www.portland.gov/revenue/atar.

Select from the four qualifying circumstances by checking the applicable box.

Specify the Tax Year for which you are requesting penalty be waived and explain the circumstances which you believe qualify for the selected penalty waiver.

- 2 Enter tax filer's name, year of birth, Social Security number, and current Portland address, or if you have moved out of Portland, the Portland address during the tax year(s) for which you are requesting a penalty waiver.
- 3 Sign and date the document and include a daytime phone number. Mail to: Portland Revenue Division Arts Tax, PO Box 1278, Portland OR 97207.
- 4 Enter additional Arts tax filers requesting a penalty waiver for the **same** specified tax year and circumstances, otherwise file a separate form.
- 5 Enter the mailing address if different from the Portland address entered in line 2.

Submit this form to:

Portland Revenue Division - Arts Tax PO Box 1278

Portland OR 97207-1278

Phone: (503) 865-4278 Fax: (503) 865-3065 TTY: (503) 823-6868

Office address: Revenue Division, 111 SW Columbia Street, Suite 600, Portland, Oregon 97201