

④ Additional Arts Tax Filers requesting Penalty Waiver for the same tax year and circumstances:

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
Name (first, middle, last, suffix)	Birth Year	Social Security Number
Name (first, middle, last, suffix)	Birth Year	Social Security Number

⑤ Mailing address, if different from primary address in line ② .

Address (PO Box allowed)	City	State	ZIP Code
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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