



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

Form **ARTS
WVR**

OFFICIAL USE ONLY

1 Do you qualify for a penalty waiver? (Select from and explain the qualifying circumstances below)
Review the Discretionary Penalty Waiver guidelines ([ATAR 16](#)) at www.portland.gov/revenue/atar

<input type="checkbox"/>	1) Death or serious illness of the taxfiler or a member of the taxfiler's immediate family	<input type="checkbox"/>	2) Destruction by fire, a natural disaster, or other casualty of the taxfiler's home, place of business, or records needed to prepare the returns
<input type="checkbox"/>	3) Unavoidable and unforeseen absence of the taxfiler from the City of Portland that began before the due date of the return	<input type="checkbox"/>	4) A Division employee provided erroneous written information to the taxfiler causing the taxfiler to incur penalty

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 qualify for the selected penalty waiver (attach additional sheets if needed).

2 Arts Tax Filer Information: (Add additional taxfilers on reverse)

Name (first, middle, last, suffix)	Birth Year	Social Security Number	
Physical Address (PO Box not allowed)	State	ZIP Code	
	OR	97 _____	

3 Complete your information and mail this form to the Revenue Division.

The undersigned declares under penalty of making a false statement, that the information given in this form is true.

Preparer Signature

Date

Daytime phone number

Mail to: Portland Revenue Division - Arts Tax, PO Box 1278, Portland OR 97207 (See reverse for additional contact information)

Disclosure of your Social Security number is required. This requirement is authorized under the Federal Privacy Act of 1974, the Tax Reform Act of 1976 and the Arts Tax Administrative Rules. Your Social Security number will be used by the Revenue Division to assist in the administration of the Arts Tax including, but not limited to, compliance with federal Form 1099 filing requirements and comparison of Arts Tax filings to federal taxfiler information.

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