



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
REQUEST FOR PENALTY WAIVER

Use this form to request a penalty waiver. If you have any questions concerning this matter, please call the telephone number on the notice or document on which this request is based. Please return this document to the SCDOR address shown on the notice or document.

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:

- Corporate Income Tax
- Employer Withholding Tax
- Individual Income Tax
- Liquor by the Drink Tax
- Motor Fuel Tax
- Partnership Income Tax
- Regulatory Violation
- Sales and Use Tax
- Tobacco Tax
- 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 and why the issue(s) listed above should be decided in your favor. State the facts on which you base your request. Provide, if known, the law, rules, or cases in support of your arguments. Please be careful not to simply state the "assessment is too high" or the "assessment is wrong," but, provide specific reasons for your belief. Include any documentation that you believe supports your Penalty Waiver Request. Attach additional pages if necessary.



Section III: Signatures

If you file a joint tax return, both you and your spouse must sign. If the penalty waiver request is for a corporation, it must include the corporation's name followed by the signature and title of the corporate officer authorized to sign.

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Taxpayer's Signature _____ Date _____

Spouse's Signature _____ Date _____

Business Entity Name (if applicable) _____

By _____ Title _____
Signature of Owner/Partner/Officer/LLC Member

Print Name _____ Date _____

Representative: You may request a penalty waiver on behalf of another taxpayer if you meet the requirements of S.C. Code § 12-60-90(C) and if the request for penalty waiver includes a form SC2848 completed and signed by the taxpayer. Form SC2848 can be found on our website at **www.sctax.org** under Forms and Instructions > Other Forms. Taxpayers representing themselves do not need to submit a form SC2848.

Representative's Signature _____

Representative's Printed Name _____

Telephone _____ Date _____

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

