

REQUEST FOR A WAIVER OF PENALTIES AND INTEREST

Use this form to request a waiver of penalties and interest for the following programs. You cannot use the waiver process to request a change to the tax amount. Persons wishing to file a request for a waiver of penalties and interest should first read one of the following information circulars that is applicable to your case:

- [Information Circular CT-5, Waiver or Cancellation of Penalties and/or Interest \(Corporate Income Tax\)](#)
- [Information Circular E911, Administration of the Emergency 911 Levy](#)
- [Information Circular FT-9, Audits, Objections, and Waivers of Penalties and Interest \(Fuel Tax\)](#)
- [Information Circular TTA-6, Waiver or Cancellation of Penalties or Interest \(Tobacco Tax\)](#)
- [Information Circular TL-4, Waiver or Cancellation of Penalties or Interest \(Tourism Levy\)](#)

These circulars are posted on Tax and Revenue Administration's (TRA) website:

<https://www.alberta.ca/tax-levy-payments-administration.aspx>.

General Guidelines

1. Complete one form for each program. Use one form for multiple tax years or period ends.
2. Complete the "Details of Request" table with as much information as you have available. State the amount of penalties and interest being requested for relief, for each tax year or period end.
3. If applicable, indicate if you have also made a request for a waiver of penalties and interest with the Canada Revenue Agency (CRA) (for corporate income tax only).
4. If you are authorizing a representative, enter their full name. If you are authorizing a firm, enter the name of the firm. If you deal with a specific individual at a firm, enter both the individual and the firm's name. If you do not identify an individual of a firm, then you are giving consent to contact anyone from that firm. A representative authorized on this form will be authorized only for the purpose of resolving this waiver request. To authorize a representative for matters beyond this waiver request, please complete an [Alberta Consent Form \(AT4930\)](#).
5. An individual with proper authorization from the taxpayer must sign and date this form. Examples of individuals with proper authorization from the taxpayer include an owner, a partner of a partnership, a corporate director, a trustee of an estate or an individual with delegated authority.
6. TRA must receive the completed request for a waiver of penalties and interest within the limitation period for the specific program, as explained in the relevant information circulars referred to above.
7. This form, along with any relevant supporting documents, may be submitted by email to tra.revenue@gov.ab.ca, by fax to 780-427-5074, or by mail to:

TAX AND REVENUE ADMINISTRATION
Tax Services
9811 109 Street NW
Edmonton, Alberta T5K 2L5

Is this request for a first review or a second review: First Review Second Review

Reason(s) for request

First Review: Describe in detail the circumstances and facts supporting the request for a waiver of penalties and interest, including how the circumstances prevented the taxpayer from meeting its tax or levy obligations. Attach any relevant supporting documents to this form. If additional space is required, attach a separate document.

Second Review: State the reasons why the taxpayer disagrees with the decision of the first review. Attach any new supporting documents to this form. If additional space is required, attach a separate document.

3. AUTHORIZE A REPRESENTATIVE (if applicable)

Name of Representative (Individual and/or Firm)

Mailing Address of Representative

City/Town:

Province/State:

Postal/Zip Code:

Country:

Telephone:

Fax:

E-mail Address of Representative:

4. CERTIFICATION

This form must be signed and dated by an individual with proper authorization for the business, for example, an owner, a partner of a partnership, a corporate director, a trustee of an estate or an individual with delegated authority.

By signing and dating this form, you certify that the information on this form and in any attached supporting documents is correct and complete.

The individual signing this form is (must select one):

- an owner a corporate director a partner of partnership a trustee of an estate
 an individual with delegated authority

E-mail Address:

Telephone:

Name:

Fax Number:

Signature:

Date: