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-3, Corporate Income Tax Assessments, Audits and Dispute Resolution
- Information Circular E911, Administration of the Emergency 911 Levy
- Information Circular FT-3, Administration of the Alberta Fuel Tax Program
- Information Circular MV-1, Administration of the Health Cost Recovery Program
- Information Circular TTA-2, Information for Tobacco Tax Collectors, Wholesalers, Importers and Retailers
- Information Circular TL-2, Information for Operators and Online Brokers

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 with 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 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



Legal Name:

Mailing Address:

REQUEST FOR A WAIVER OF PENALTIES AND INTEREST

Personal information is collected on this form for the purpose of administering the various acts. It is protected by the privacy provisions of the *Freedom of Information and Protection of Privacy Act*, and the applicable act to which the request relates. Questions about the collection of this information should be directed to TAX SERVICES, TAX AND REVENUE ADMINISTRATION by email to tra.revenue@gov.ab.ca, by fax to 780-427-5074, by mail to 9811 109 ST. NW, EDMONTON, AB T5K 2L5, or by telephone to 780-427-9425. If calling long distance within Alberta, call 310-0000 then enter 780-427-9425.

SEE INSTRUCTIONS ON PAGE 1 PRIOR TO COMPLETING THIS FORM.

1. TAXPAYER IDENTIFICATION

City/Town:				Province/State:	Postal/Zip Code:
Country:		Telephone:		Fax:	
C mail Address.					
E-mail Address:					
Alberta Business Iden (enter the 9 digit number)			Occurrence N (if applicable)	umber:	
Alberta Corporate Acc (enter the 9 or 10 digit num	count Number: ber)				
2. DETAILS OF RE	QUEST				
Program:	•				
TAX YEAR or PERIOD END	NOTICE OF (RE)ASSESSMENT DATE	PENALTIES (if known)	INTEREST (if known)	TOTAL AMOUN (if known)	FILED WITH
(if more space required, attach separate document)	DATE				(for corporate only)
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Is this request for a first review or a second review:	N Second Review
Reason(s) for request	
First Review: Describe in detail the circumstances and facts support including how the circumstances prevented the taxpayer from meeting supporting documents to this form. If additional space is required, at	ng its tax or levy obligations. Attach any relevant
Second Review: State the reasons why the taxpayer disagrees with supporting documents to this form. If additional space is required, at	
3. AUTHORIZE A REPRESENTATIVE (if applicable)	
Name of Respresentative (Individual and/or Firm)	
Mailing Address of Representative	
City/Town:	Province/State: Postal/Zip Code:
City/Town: Country: Telephone:	Province/State: Postal/Zip Code: Fax:
Country: Telephone:	
Country: Telephone:	
Country: Telephone: E-mail Address of Representative:	Fax: horization for the business, for example, an owner,
Country: E-mail Address of Representative: 4. CERTIFICATION This form must be signed and dated by an individual with proper aut	Fax: horization for the business, for example, an owner, e or an individual with delegated authority.
Country: E-mail Address of Representative: 4. CERTIFICATION This form must be signed and dated by an individual with proper aut a partner of a partnership, a corporate director, a trustee of an estate By signing and dating this form, you certify that the information documents is correct and complete.	Fax: horization for the business, for example, an owner, e or an individual with delegated authority.
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Country: E-mail Address of Representative: 4. CERTIFICATION This form must be signed and dated by an individual with proper aut a partner of a partnership, a corporate director, a trustee of an estate By signing and dating this form, you certify that the information documents is correct and complete. The individual signing this form is (must select one): an owner a corporate director a partner of partnership an individual with delegated authority	Fax: horization for the business, for example, an owner, e or an individual with delegated authority. n on this form and in any attached supporting hership