

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

1. 99,999.00 ❌

1. 99999.00 ✅

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative

1. [99999.00] ❌

1. -99999.00 ✅

Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"

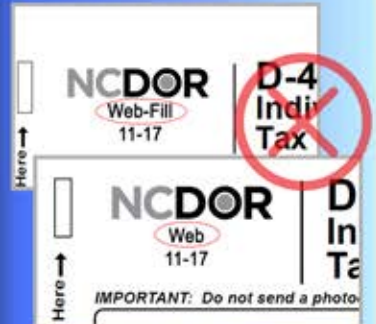


Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



Part 1. Taxpayer Information

Individual's First Name <input type="text"/>	M.I. <input type="text"/>	Individual's Last Name <input type="text"/>	Individual's Social Security Number <input type="text"/>
Spouse's First Name (If joint return filed) <input type="text"/>	M.I. <input type="text"/>	Spouse's Last Name (If joint return filed) <input type="text"/>	Spouse's Social Security Number (If joint return filed) <input type="text"/>
Individual's Phone Number <input type="text"/>			

Entity's Legal Name <input type="text"/>	Entity's Federal Employer ID Number <input type="text"/>
Entity's Trade Name <input type="text"/>	Account Number/NCDOR ID <input type="text"/>
Entity Contact Person if Questions <input type="text"/>	Entity Contact Person Phone Number <input type="text"/>

Street Address

City

State

Zip Code

Part 2. Waiver Request *(Enter the requested information below for each notice of tax assessment that you are requesting a waiver of penalty and/or interest. See the instructions to identify what types of penalties and/or interest qualify for waiver.)*

Tax Type	Notice Number	Period Beginning	Period Ending	Amount of Penalty	Amount of Interest

Use the space below to explain, in detail, why the assessed penalty and/or interest should be waived. Attach additional pages if necessary.

Taxpayer's Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this request and any attachments are accurate and complete.

Preparer's Signature: _____ Date: _____
A preparer cannot sign Form NC-5502 for the taxpayer unless a power of attorney (Form GEN-58) has been established.

Preparer's Name: _____

Preparer's Tax Identification Number: _____ Contact Phone Number: _____

General Instructions

Use Form NC-5502 to request a waiver of penalty and/or interest for a tax period in which you were affected by the Coronavirus Disease 2019 (COVID-19). **Do not** use Form NC-5502 to request a penalty waiver for any other type of penalty assessed by the Department. Instead, use [Form NC-5500](#), Request to Waive Penalties, or [Form NC-5501](#), Request for Waiver of an Informational Return Penalty.

Specific Instructions

Complete Form NC-5502 in its entirety. The Department will only consider a complete form for waiver. **Important.** Form NC-5502 must be signed by the taxpayer, a person legally authorized to execute a tax return, or a representative when a valid [Power of Attorney](#) has been accepted by the Department.

Part 1. Taxpayer Information: Enter the identifying information of the taxpayer including name, address, phone number, and applicable identification number(s). Corporations, partnerships, and other business entities should also enter the name and phone number of a person who may be contacted if the Department has questions about the request.

Part 2. Waiver Information: Enter the requested information for each notice of tax assessment that you are requesting a waiver of penalty and/or interest. **Important.** If you have more than one notice of tax assessment, be sure to list each notice separately. In addition, in the space provided, explain in detail why the Department should waive the penalty and/or interest.

You will automatically qualify for a penalty and/or interest waiver if you received a notice of tax assessment for any of the following:

- a penalty for failure to obtain a license, failure to file a return, or failure to pay a tax that was due on March 15, 2020, through July 15, 2020, when you take the required action on or before July 15, 2020, or
- accrued interest for the period April 15, 2020, through July 15, 2020, on an underpayment of franchise, corporate income, or individual income tax, including a partnership and estate and trust tax, on a tax return due to be filed on April 15, 2020, through July 15, 2020, or
- accrued interest for the period April 15, 2020, through July 15, 2020, on estimated tax payments due on April 15, 2020, through July 15, 2020.

You may qualify for a penalty waiver if you received a notice of tax assessment that includes penalties not included in the automatic waiver above. Use the designated space to explain in detail why you believe the Department should waive the penalty. The Department can only waive interest related to COVID-19 that qualifies for automatic waiver. See the above paragraph for further details.

If the Department grants your request for penalty waiver because you were affected by COVID-19, the penalty waiver will be considered a “special circumstances” waiver. A “special circumstances” waiver will not affect your record of “good compliance” for purposes of the Department’s Penalty Waiver Policy. For a definition of “good compliance” and “special circumstances,” see the Department’s [Penalty Waiver Policy](#).

Important Information Regarding Interest. With the exception of interest automatically waived, as identified above, State law prevents the Department from waiving any interest except in the limited circumstances. See [N.C. Gen. Stat. § 105-237](#). As such, if you owe additional tax outside the periods identified above, the Department is required to charge interest on any unpaid tax from the original due date until the tax is paid.