



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**PENALTY WAIVER REQUEST**

[dor.sc.gov](http://dor.sc.gov)

Save time and paper by completing this form on MyDORWAY, our free tax portal. Visit **MyDORWAY.dor.sc.gov** and sign in to your existing account or create an account to get started.

If you have any questions concerning this matter, call the phone number on the notice on which this request is based. Complete a separate request form for each tax account. You're required to complete all sections. The SCDOR will not accept incomplete applications.

**Section I: Taxpayer Identification**

Taxpayer name(s): \_\_\_\_\_ Telephone: \_\_\_\_\_

Mailing address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Period(s) covered: \_\_\_\_\_ File number: \_\_\_\_\_ FEIN/SSN: \_\_\_\_\_ Tax type: \_\_\_\_\_

**Section II: Reason for Penalty Waiver Request**

Explain in detail why you are requesting a penalty waiver from the SCDOR. State the facts on which you base your request. Provide, if known, the law, rules, or cases that support your arguments. Be as specific as possible when stating the reasons for your request (for example, do not simply state that "the assessment is too high" or "the assessment is wrong"). Include any documentation that you believe supports your request. Attach additional pages if necessary.

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

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

Primary Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Secondary Taxpayer's Signature (if applicable) \_\_\_\_\_ Date \_\_\_\_\_

Business Entity Name (if applicable) \_\_\_\_\_

Signature of Owner/Partner/Officer/LLC Member \_\_\_\_\_

Print Name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

If submitting your request by paper, mail your completed and signed request to:  
SCDOR, PO Box 125, Columbia, SC 29214-0400