



**If we charged you a penalty for failing to file your return or pay your taxes on time, you may be eligible for penalty relief:**

- ☒ If you filed your tax returns and paid your taxes on time for the past 3 years, we may be able to remove the penalties.

**OR**

- ☒ If you believe the circumstances that prevented you from meeting your tax obligation were beyond your control, we may be able to remove the penalties.

**Your explanation must:**

1. Explain why you didn't file your return or pay the tax you owed by the return due date
2. Provide the dates of the event that prevented you from meeting your tax obligations
3. Explain why you couldn't have anticipated this situation
4. Explain how this event prevented you from meeting your tax obligations, as well as other obligations (unable to work, pay bills, attend to other financial matters, etc.)

Not all taxpayers will qualify for penalty relief.

In some situations, we may need you to fax us a signed written request or supporting documentation.

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**We can address your issues immediately over the phone.**

**1-855-223-4017 ext. 225  
7a.m. to 7p.m. local time**