

Government of the District of Columbia Office of the Chief Financial Officer Office of Tax and Revenue

REAL PROPERTY PENALTY AND INTEREST WAIVER APPLICATION Form ASD-900 (4.7.20)

FOR PROPERTY OWNERS IMPACTED BY COVID-19 PANDEMIC TAX YEAR 2020 FIRST HALF REAL PROPERTY TAXES ONLY

Property Addre	ess:					
Square:	Suffix:	Lot:	Unit Number:			
Requested Late Penalty Amount: Requested Late Interest Amount:						
support your cla state of emergen impeded your al	nim. You must be spe acy during the first h	ecific in describing alf tax year 2020 c eal property taxes	et, and attach any documentation to g how the COVID-19 pandemic and caused financial distress to you and due on 3/31/20. See instruction page heets as necessary.			

Telephone: (202) 727-4TAX (4829) • Website: www.taxpayerservicecenter.com

CONTINUE ON REVERSE SIDE

CERTIFICATION:

Making a false statement on this form is punishable by criminal penalties under DC Official Code §22-2405. Under the penalties of law, I declare that I have examined this document and its attachments, if any, and to the best of my knowledge, it is correct.

Applicant Signature	Date (MM/DD/YY)	Daytime Telephone
Printed First Name	M.I.	Printed Last Name
Printed E-mail:	Tel.:	
Mailing address:		

For faster processing, please save and submit via e-mail to Specprog@dc.gov.

If you do not have online access, you may mail to: Office of Tax and Revenue, Attention: Assessment Services Division, 1101 4th Street, SW, Suite W550, Washington, DC 20024. Mailed applications will be reviewed after the Mayor's Stay-At-Home Order has expired.

INSTRUCTIONS

- Please note, the entire base tax payment is required before adjusting for a penalty and/or interest waiver. Nevertheless, the decision to grant a penalty and/or interest waiver will be honored if the base tax payment is made anytime within 1 year from such decision.
- Provide supporting documentation to support your request. Examples may include:
 - Letter of unemployment;
 - o Monthly profit and loss statements; and
 - Any other documentation demonstrating financial hardship as a result of the COVID-19 pandemic.
- The applicant must with specificity show that the inability to make timely payment is related to the COVID-19 pandemic.
- This form must be signed in the certification section by the owner of record or, in the case of corporations, partnerships, limited liability companies, estates, and trusts, the officer, managing or general partner, member, personal representative or trustee.
- For non-COVID-19 pandemic related penalty and interest waiver requests, please complete Form ASD-201, located on www.taxpayerservicecenter.com. Please select "Forms" and "Real Property Tax Forms and Publications" and scroll down and click on "ASD-201 RPT Penalty & Interest Waiver Form."
- For denial reconsideration, please contact OTR's Office of the Taxpayer Advocate, via email, at taxpayeradvocate@dc.gov or please call OTR's Customer Service Administration at 202-727-4829.

ADDITIONAL INFORMATION:

- Each waiver request will be considered on a case-by-case basis.
- *OTR* will contact the applicant if additional information is required.
- The waiver review process may take <u>up to four weeks</u> to complete. The requestor/owner will receive correspondence once the request is processed.
- Unpaid balances will continue to accrue additional penalties and interest if the waiver request is denied.