

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 (MMDDYY)

Daytime Telephone

Printed First Name

M.I.

Printed Last Name

Printed E-mail: _____

Mail to Office of Tax and Revenue, Attention: Assessment Services Division, 1101 4th Street, SW, Suite W550, Washington, DC 20024. For faster processing, please submit via e-mail to Specprog@dc.gov.

INSTRUCTIONS:

- Please note that a late fee waiver request will not be approved without prior payment of taxes and late fees in full.
- Applications that are not accompanied by the supporting documentation, will be considered incomplete and will be rejected.
- OTR will not consider a late fee waiver request unless this form is fully completed, signed, and sent to OTR with supporting documentation.
- 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 authorized agent.

ADDITIONAL INFORMATION: *Each waiver request will be judged individually based on its facts, circumstances, and supporting documentation. The reasonable cause will never be presumed.*

*Taxpayers **must** show failure to make a timely payment is due to reasonable cause and circumstances beyond the taxpayer's control and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect.*

You will be contacted if additional information is required. The waiver review process may take up to four weeks to complete. The requestor/owner will receive correspondence once the request is processed. Unpaid balances will continue to accrue additional penalties, and interest which is the responsibility of the taxpayer should the waiver request be denied.

Types of supporting documentation: *Letter of unemployment; Monthly profit and loss statements; and any other documentation demonstrating financial hardship as a result of the COVID-19 pandemic. Copies of police or fire reports, death certificates, documentation from your insurance or mortgage company, canceled checks, bank statements, etc.*