



Form
1123
(1/25)

PETITION FOR BUSINESS TAX EXEMPTION
DEPARTMENT OF REVENUE
PURSUANT TO HCC § 2-11-23(b)

2024

READ BEFORE COMPLETING: Any Member of the House who owns a business subject to the jurisdiction of the Secretary of the Department of Commerce under HCC § 2-8-3 is required to have all net earnings of their business taxed. However, a business owner may petition to the Department of Revenue to be exempt from paying taxes if they would face a financial hardship to pay their taxes or if the business is considered a not-for-profit.

This form MUST be completed by December 31, 2024, for consideration for the 2024 Tax Return (April 15, 2025).

Please note that this petition is only valid for one tax year.

Member Name	Date Requesting	
Business Name	Is this business considered a not-for-profit? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Please detail your financial hardship(s) if your business is not considered a not-for-profit that you prevent you from paying your tax return:	Do you have the ability to support your request with documentation? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<p>I attest that the information contained in this form is accurate and correct. I understand it is up to DOR to determine if I need to provide supporting documentation, and if I do not have any, my request may be denied.</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Taxpayer Signature</p>		<p>DOR USE ONLY</p>