Connecticut

1. Is penalty abatement available?
   1. Yes
2. What is the statute/law that authorizes the state to abate penalties?
   1. [C.G.S.A. § 12-39](12-39%20Abatement%20of%20state%20taxes%20Commissioner%20to%20prepare%20and%20maintain%20a%20list%20of.rtf)-**Abatement of state taxes. Commissioner to prepare and maintain a list of state taxes which have been abated**
   2. [C.G.S.A. § 12-124](12-124%20Abatement%20of%20taxes%20and%20interest.rtf)-**Abatement of taxes and interest**
3. What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?
   1. [C.G.S.A. § 12-3a](12-3a%20Penalty%20Review%20Committee%20Waiver%20of%20penalties%20appeals.rtf)-**Penalty Review Committee. Waiver of penalties; appeals**
   2. [Regs. Conn. State Agencies § 12-3b-1](Sec%2012-3b-1%20Guidelines%20for%20the%20abatement%20of%20taxes.rtf)
   3. [PS 2015(4)](ps2015-4.pdf)- **Requests for Waiver of Civil Penalties**
4. Is there a specific form that must be filed to request abatement, or does the taxpayer just submit written statement. What needs to be included in the statement if the state does not have a form?
   1. [Form DRS-PW](Request%20for%20Waiver%20of%20Civil%20Penalty.pdf)-Request for Waiver of Civil Penalty
5. Where and how are the requests submitted?  Can they be made orally over the phone through an authorized POA? Must the submissions be mailed, or can they be faxed?

Department of Revenue Services

Operations Bureau/Penalty Waiver

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