**Mississippi**

1. **Is penalty abatement available?**
   1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. Statute [Miss. Code Ann. 25-43-2.103](Statute%2025-43-2103%20Declaratory%20opinions.rtf) Declaratory Opinions
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. Statute [Miss. Code Ann. 25-43-2.103](Statute%2025-43-2103%20Declaratory%20opinions.rtf) Declaratory Opinions
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. Written Statement including
      1. Reason why requesting
      2. Supporting documentation
      3. Account number and/or social security number
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?** 
   1. Mail to:
      1. P.O. Box 1033
      2. Jackson, MS 39215
   2. Or fax to:
      1. 601-923-7039
   3. Phone: 601-923-7700