**New York**

1. **Is penalty abatement available?**
   1. Waiver for penalties is available, but no waiver for interest.
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [N.Y. Comp. Codes R. & Regs. tit. 20, § 536.1](file:///C:\Users\christa.hunter\Desktop\State%20Penalty%20Abatement\New%20York\Statute%20Penalties%20and%20Interest.docx)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. [N.Y. Comp. Codes R. & Regs. tit. 20, § 2392.1](Statute%20Reasonable%20Cause.docx)
   2. [TAXPAYERS' BILL OF RIGHTS](m93_2c_2i_2m_2r_2s.pdf)
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. No specific form. Call Civil Enforcement Division to discuss request. Need to have client information on hand, as well as POA.
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. [Tax Information Access and Transaction Authorization Form](Form%20tr2000%20Tax%20Information%20Access%20and%20Transaction%20Authorization%20Form.pdf)
   2. [Form POA1](Form%20POA1.pdf)
   3. Call Civil Enforcement Division: 518-457-5434