**Pennsylvania**

1. **Is penalty abatement available?**
   1. Yes
2. **What is the statute/law that authorizes the state to abate penalties?**
   1. [2015 Legis. Bill Hist. PA H.B. 1888](2015%20Legis.%20Bill%20Hist.%20PA%20H.B.%201888.PDF) (*amnesty*)
   2. [72 P.S. § 5570a](72%20P.S.%20_%205570a.PDF)
   3. [72 P.S. § 5575.11](72%20P.S.%20_%205575.11.PDF)
   4. [72 P.S. § 7269](72%20P.S.%20_%207269.PDF)
   5. [72 P.S. § 7352.1](72%20P.S.%20_%207352.1.PDF)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief? For example:** 
   1. The Pennsylvania House Committee recently passed House Bill 1888, providing a tax amnesty for fiscal year beginning July 1, 2016, and ending June 30, 2017. Also there are several statutes that authorize abatement of interest and case law that authorizes and defines reasonable cause. See the attachments in 2 above.
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. There is also a Voluntary Disclosure Program designed to provide an opportunity for businesses and individuals who recently became aware of Pennsylvania tax obligations to come forward and meet such obligations voluntarily, without having to pay penalties. See [Voluntary Disclosure Program](rev-610_Voluntary%20Disclosure%20Program.pdf)
   2. GENERAL INFORMATION – A taxpayer must provide the following information to the department so it may determine the taxpayer’s eligibility for the Voluntary Disclosure Program:
      * The type(s) of tax due;
      * The date(s) the taxpayer’s tax liabilities began;
      * A detailed description of the taxpayer’s activities in Pennsylvania and information on any products sold or services provided;
      * An explanation of the taxpayer’s failure to file and pay past-due taxes;
      * Verification that the taxpayer has not been previously contacted by the department regarding the tax liability; and
      * A completed Business Activities Questionnaire (DAS-77), available from the Voluntary Disclosure Office.
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. Taxpayers interested in participating in the Voluntary Disclosure Program should first contact the Voluntary Disclosure Office to be assigned a case number. Application instructions and a Business Activities Questionnaire (DAS-77) will then be provided.

Voluntary Disclosure Liaison Officer

PENNSYLVANIA DEPARTMENT OF REVENUE

VOLUNTARY DISCLOSURE PROGRAM

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