**Arizona**

1. Is penalty abatement available?
   1. Yes
2. What is the statute/law that authorizes the state to abate penalties?
   1. [A.R.S. § 42-2062](https://1.next.westlaw.com/Document/N9F08F090717011DAA16E8D4AC7636430/View/FullText.html?originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default))-**Abatement of penalties; definition**
   2. [A.R.S. § 42-2065](https://1.next.westlaw.com/Document/N9F9EC7F0717011DAA16E8D4AC7636430/View/FullText.html?originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default))-**Abatement of interest for errors or delays caused by the department**
3. What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?
   1. [Pub700\_June15 TIA - Arizona Department of Revenue](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwiEtoPVvN_NAhVEdR4KHVefAVsQFgg_MAA&url=https%3A%2F%2Fwww.azdor.gov%2FPortals%2F0%2FBrochure%2F700.pdf&usg=AFQjCNHII48UKyCYzq0o3kNO9RsWsdW7mA)
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 Arizona 290
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. PENALTY REVIEW UNIT, DIVISION 9

ARIZONA DEPARTMENT OF REVENUE

1600 W MONROE ST

PHOENIX AZ 85007-2612

* 1. Can be faxed(see the number below) However, penalty abatement cannot be orally.
  2. Fax No. 602-716-6787