**Delaware**

1. **Is penalty abatement available?**
   1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [§ 538. Abatements](538%20Abatements.rtf)
   2. [§ 546. Voluntary Tax Compliance Initiative](Statute%20546%20Voluntary%20Tax%20Compliance%20Initiative.rtf)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**
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. Once the penalty has been assessed you may request a waiver of the penalty by writing. Include taxpayer identification information, reason for request, supporting documentation and POA form. Refer to specific client notice for any other requirements.
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. [Authorization to Release Tax Information](Form%20TY13_8821de_e.pdf)
   2. [Power of Attorney](f2848%20Power%20of%20Attorney.pdf)
   3. Mail to:
      1. Tax Conferee Delaware Division of Revenue
      2. P O Box 8714
      3. Wilmington, DE 19899-8714
   4. Call: 302-577-8668 with questions