Arkansas

1. Is penalty abatement available?
   1. Yes
2. What is the statute/law that authorizes the state to abate penalties?

[A.C.A. § 26-18-804](26-18-804%20Tax%20abatements--Erroneous%20advice.rtf)-**Tax abatements--Erroneous advice**

1. What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?

[A.C.A. § 26-18-802](26-18-802%20Directors%20statement.rtf)-**Director's statement**

1. 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. [Individual Income Tax Penalty & Interest Waiver Request/Penalty Waiver](IITPenaltyWaiverRequest_RE.pdf) (R 9/18/15)
2. 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. Mailed Completed Form
      1. Arkansas State Income Tax

PO Box 3628

Little Rock, AR 72203

OR

Fax Completed Form to:

501-682-7692