**Georgia**

1. **Is penalty abatement available?**
   1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [Ga. Code Ann. § 48-2-41 (West)](Statutes%20Waiver%20of%20Interest%20and%20Penalties.docx)
   2. [Ga. Code Ann. § 48-2-43 (West)](Statutes%20Waiver%20of%20Interest%20and%20Penalties.docx)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. There are two statutes cited above that give the state authority to abate penalties, and a policy statement published by the Georgia Department of Revenue that outlines situations where penalties may be waived. SEE attachment [5-1-12 Penalty and Interest Policy Statement](5-1-12__Penalty_and_Interest_policy_statement_final.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. [Form TSD-3](Form%20TSD_Penalty_Waiver_form_2012_1.pdf) Request for Penalty Waiver
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. You can electronically submit a request for a penalty waiver by visiting the Department’s Georgia Tax Center at <https://gtc.dor.ga.gov>
   2. You can Mail Form TSD-3 to:
      1. Georgia Department of Revenue

Taxpayer Services Division – Penalty Waiver

P.O. Box 105596

Atlanta, GA 30348

* + 1. A Taxpayer or Representative must sign form. If signed by Representative, a Power of Attorney Form ([Form RD-1061](Form%20RD-1061%20Service_Provider_Power_of_Attorney.pdf)) must be included with this Form