**Louisiana**

1. **Is penalty abatement available?**
   1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [61 La. Admin. Code Pt III, 2101](Statute%2061%20La.%20Admin.%20Code%20Pt%20III,%202101%20Penalty%20Waiver.docx)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**

**For example: The IRS has the authority to abate penalties based on two statutes, plus additional statutes offering examples of reasonable cause: First Time Abatement & Reasonable Cause.  SE THE ATTACHMENT WITH THE IRS LAW AUTHORIZING PENALTY RELIEF.**

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. [R-20128 Request for Waiver of Penalties](Form%2020128(10_13)F%20Request%20for%20Abatement%20of%20Penalties.pdf)
   2. [R-20131 Request for Abatement of Interest](Form%2020131(1_08)F%20Request%20for%20Abatement%20of%20Interest.pdf)
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. To apply for delinquent penalty waiver, the taxpayer must submit a Request For Waiver Of Penalties For Delinquency, [Form R-20128](http://www.revenue.louisiana.gov/taxforms/20128(5_06)F.pdf), and submit the request with payment for the tax, interest, and fees, if applicable, and a copy of the bill to
      1. Collection Division

Post Office Box 201

Baton Rouge, LA 70821-0201

* 1. To request an abatement of interest, the taxpayer must complete the Request for Abatement of Interest, [Form R-20131](http://www.revenue.louisiana.gov/taxforms/20131(1_08)F.pdf), and submit it to the
     1. Louisiana Department of Revenue

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