**MAINE**

1. **Is penalty abatement available?**
	1. Yes. The State Tax Assessor must waive penalties on a showing of reasonable cause as provided by 36 M.R.S. § 187-B (7). You can ask for reconsideration of penalty charges by filing a Petition for Reconsideration as explained above. Reasonable cause includes, but is not limited to, erroneous information provided by MRS, death or serious illness of the taxpayer or member of the taxpayer’s immediate family, or a natural disaster.
	2. Yes. The State Tax Assessor may waive interest in certain unusual circumstances. However, these cases are very rare.
2. **What is the statute/law that authorizes the state to abate penalties.**
	1. [36 M.R.S. § 187-B (7)](file:///C%3A%5CUsers%5Cchrista.hunter%5CDesktop%5CMaine%5CStatutes%20-%20Penalty%20and%20Interest.docx) Penalties
	2. [36 M.R.S. § 186](file:///C%3A%5CUsers%5Cchrista.hunter%5CDesktop%5CMaine%5CStatutes%20-%20Penalty%20and%20Interest.docx) Interest
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**
	1. Maine Revenue Services has the authority to abate penalties based on two statutes. See Attached Statutes for authority to abate interest and penalties,
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. [Petition for Reconsideration](Form%20Petition%20for%20Reconsideration.pdf) Form
	2. [Power of Attorney](Form%20Power%20of%20Attorney.pdf) Form
	3. A request for reconsideration must be in writing; please use the Petition for Reconsideration form Include in your petition the amount of the refund or tax, interest and penalty you want MRS to reconsider and a detailed description supporting your request.
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. If a representative is being used, the Power of Attorney section at the end of the Petition for Reconsideration must be completed unless a Power of Attorney has already been filed with Maine Revenue Services.
	2. Make sure the request is postmarked or delivered to MRS before the 60-day time period runs out.
		1. Division Reconsideration

Maine Revenue Services

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