**Maryland**

1. **Is penalty abatement available?**
	1. Yes, a tax collector may waive interest and penalty for reasonable cause. Each account will be reviewed to verify that all criteria have been met. For example, no abatement will be considered if you are not current with your tax filings.
2. **What is the statute/law that authorizes the state to abate penalties.**
	1. [Md. Code Regs. 03.04.14.03](file:///C%3A%5CUsers%5Cchrista.hunter%5CDesktop%5CState%20Penalty%20Abatement%5CMaryland%5CStatute%20Penalties.docx) Penalties
	2. [13-714](Statute%2013-714%20Waiver%20of%20penalties.rtf) Waiver of Penalties
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**
	1. [.11. Estimated Withholding Tax Assessments](Regulation%2011%20Estimated%20Withholding%20Tax%20Assessments.rtf)
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. Written Statement stating request and reasoning. If filing jointly, both taxpayers must sign request. Attach a copy of a photo ID and supporting documentation.
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. [Form 548](Form%20548%20Power%20of%20Attorney.pdf)—POA
	2. [Form 548P](Form%20548P%20Reporting%20Agent%20Authorization.pdf)—Reporting Agent Authorization
	3. Mail to:
		1. Attention: Collections Division

Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411

* + 1. For questions, call 1-800-638-2937