**Massachusetts**

1. **Is penalty abatement available?**
	1. Yes, a taxpayer is entitled to a partial waiver or abatement of penalties when reasonable cause excuses a portion of the delay. Partial relief is appropriate if a taxpayer demonstrates the existence of facts that excuse a delay, but an ordinary taxpayer under similar conditions would have complied sooner.
2. **What is the statute/law that authorizes the state to abate penalties.**
	1. [830 CMR 62C.33.1](Regulation%20830%20CMR%2062C%20Penalties.docx)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**
	1. [M.G.L.A. 62C § 33](file:///C%3A%5CUsers%5Cchrista.hunter%5CDesktop%5CState%20Penalty%20Abatement%5CMassachusetts%5CRegulation%20M.G.L.A.%2062C%20s33%20Late%20returns%20penalty%20abatement.rtf)
	2. SEE attachment with regulation above. ALSO SEE attachment [AP 633 Guidelines for Waiver and Abatement of Penalties](AP%20633%20Guidelines%20for%20Waiver%20and%20Abatement%20of%20Penalties.docx).
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. Requests for abatement of penalties are subject to the rules governing all abatements. Abatement applications must be made on [Form CA-6](Form%20ca-6%20Penalty%20Abatement.pdf) or electronically and submitted to the Department. See G.L. c. 62C, §§ 37, 38 and 830 CMR 62C.37.1
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. POA included at end of Form CA-6
	2. If making a payment, mail to:
		1. Massachusetts Department of Revenue

Contact Center Bureau

PO Box 7029

Boston, MA 02204.

* 1. Otherwise, mail to:
		1. Massachusetts Department of Revenue

Contact Center Bureau

PO Box 7031

Boston, MA 02204.

* 1. Call Center Bureau (617) 887-6367 for information
	2. <https://wfb.dor.state.ma.us/webfile/wsi/index.aspx>