**Michigan**

1. **Is penalty abatement available?**
   1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [M.C.L.A. 205.23](file:///C:\Users\christa.hunter\Desktop\State%20Penalty%20Abatement\Michigan\Statute%2020523%20Determination%20of%20tax%20liability%20notice%20interest%20and%20penalty.rtf)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. The following statute and regulation give the taxpayer the right to request waiver of penalties. SEE attached laws (also hyperlinked below).
   2. [M.C.L.A. 205.31](file:///C:\Users\christa.hunter\Desktop\State%20Penalty%20Abatement\Michigan\Statute%2020531%20Waiver%20of%20civil%20and%20criminal%20penalties.rtf)
   3. [Mich. Admin. Code R. 205.1013](R%202051013%20Failure%20to%20file%20or%20pay%20penalty%20waiver%20of%20penalty%20reasonable%20cause%20for%20failure%20to%20file%20or%20pay.rtf) Failure to file or pay penalty; waiver of penalty; reasonable cause for failure to file or pay.
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. Any taxpayer may request, in writing to the Treasurer, a waiver of penalty. The written request must contain all facts and circumstances alleged to constitute reasonable cause and an absence of willful neglect. Reasonable cause includes serious illness or death, a fire or natural disaster, or criminal acts against you, etc. Documentation may be requested to substantiate the reason for your penalty waiver request. SEE ATTACHED [R 205.1013 Failure to file or pay penalty; waiver of penalty; reasonable cause for failure to file or pay.](R%202051013%20Failure%20to%20file%20or%20pay%20penalty%20waiver%20of%20penalty%20reasonable%20cause%20for%20failure%20to%20file%20or%20pay.rtf)
   2. It is important to include the correct name and Social Security number or Federal Employer Identification Number on all correspondence and payments to Treasury.
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. Treasury employees are required to protect confidential information. Disclosure of tax information to any third party must be authorized by the taxpayer before it can be released. To authorize, an Authorized Representative Declaration (Power of Attorney) ([Form 151](Form%20151f_2765_7%20Power%20of%20Attorney.pdf)) must be submitted to Treasury. Confidential tax information will be shared with other government agencies as authorized by law.
   2. Individual Income Taxes
      1. Phone: 517-636-4486
      2. Email: [taxpayeradvocate@michigan.gov](mailto:taxpayeradvocate@michigan.gov)
      3. Michigan Department of Treasury

Taxpayer Advocate Office   
Lansing, MI 48922