**Minnesota**

1. **Is penalty abatement available?**
   1. Yes.
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [M.S.A. § 270C.34](Statute%20270C34%20Abatement%20of%20penalty%20interest%20and%20additional%20tax%20charge.rtf) Abatement of Penalty Interest
   2. [M.S.A. § 270C.86](Statute%20270C86%20Power%20to%20abate%20correction%20of%20errors.rtf) Power to abate; correction of errors
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. [M.S.A. § 270C.34](file:///C:\Users\christa.hunter\Desktop\State%20Penalty%20Abatement\Minnesota\Statute%20270C34%20Abatement%20of%20penalty%20interest%20and%20additional%20tax%20charge.rtf) Abatement of Penalty Interest
   2. [Revenue Notice](Revenue%20Notice,%20Penalty%20Abatement%20Policy%20and%20Procedure.docx): Penalties – Abatements – Policies and Procedures
   3. SEE the attached statute and Revenue Notice.
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. Provide a clear, written explanation of the reason(s) your tax return or payment was late and why you feel the penalty should be abated. You must also include the following:
      1. Your contact information.
      2. Your Minnesota tax ID number.
      3. The period covered by your request.
      4. Any documentation you have to substantiate your request (such as a printed or online newspaper obituary, medical bill or insurance statement).
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. Submit your abatement request one of the following ways:
      1. through the "messages" feature in your e-Services account;
      2. by email to the department's Sales and Use Tax Division at [salesuse.tax@state.mn.us](mailto:salesuse.tax@state.mn.us);
      3. by fax to 651-556-3102; or
      4. by mail to:
         1. Minnesota Department of Revenue

Mail Station 6330

St. Paul, MN 55146-6330

* 1. Include "Request for Penalty Abatement' in the message subject line or write it on the mailing envelope.