**Montana**

1. **Is penalty abatement available?**
	1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
	1. [MCA 15-1-206](file:///C%3A%5CUsers%5Cchrista.hunter%5CDesktop%5CState%20Penalty%20Abatement%5CMontana%5CStatute%2015-1-206%20Waiver%20of%20penalties--interest.rtf) Waiver of Penalties – Interest
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**
	1. [Mont.Admin.R. 42.3.105](file:///C%3A%5CUsers%5Cchrista.hunter%5CDesktop%5CState%20Penalty%20Abatement%5CMontana%5CRegulation%20423105%20REASONABLE%20CAUSE%20FOR%20WAIVER%20OF%20PENALTY%20AND%20INTEREST%20ON%20THE%20PENALTY.rtf) Reasonable Cause for Waiver of Penalty and Interest on the Penalty
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. The waiver must be in writing.
	2. Use [Form APLS101F](Form%20APLS101F%20Request%20for%20Informal%20Review.pdf). You need to establish reasonable cause for the waiver. Reasonable cause for waiver of the late payment penalty automatically exists if you both 1) pay all tax and interest due and 2) send your request for waiver within 30 days of the date of the first notice of adjustment. If you meet both of these qualifications, please check the "request for waiver of late payment penalty (only)" box on Form APLS101F.
	3. OR sign into website for e-filing of form:
		1. <http://uid.dli.mt.gov/Portals/55/Documents/eServices/dli-uid-es001.pdf>
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. Send the waiver either by:
		1. Email to soaobjections@mt.gov, or
		2. Mail to:
			1. Montana Department of Revenue,

PO Box 7149

Helena, MT 59604-7149.

* 1. OR efile a request for penalty abatement.
	2. Also submit [POA Form](Form%20POA.pdf)
	3. **Toll-Free** - 1 (866) 859-2254