**New Jersey**

1. **Is penalty abatement available?**
   1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [N.J.S.A. 54:49-11](file:///C:\Users\christa.hunter\Desktop\State%20Penalty%20Abatement\New%20Jersey\Statute%205449-11%20Waiver%20of%20penalty%20and%20interest.rtf) Waiver of Penalty and Interest
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**
   1. [N.J.A.C. 18:2–2.7](file:///C:\Users\christa.hunter\Desktop\State%20Penalty%20Abatement\New%20Jersey\Regulation%2018227%20Abatement%20of%20penalty%20and%20interest%20calculated%20on%20such%20penalty.rtf) Abatement of Penalty and Interest Calculated on such Penalty
   2. An abatement will be granted if taxpayer can show reasonable cause as shown in N.J.A.C. 18:2-2.7
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. Must be affirmatively shown in a written statement, containing a declaration that it is made under penalties of perjury, made by the taxpayer or other person against whom the penalty or penalties have been assessed or are assessable. Where the taxpayer or other person is unable to provide such statement or does not have a personal knowledge of such facts, a showing of reasonable cause may be made on behalf of the taxpayer or other person by an individual with a personal knowledge of such facts
   2. Include why you are requesting penalty abatement 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 M-5008-R](Form%20m5008r%20Appointment%20of%20Taxpayer%20Representative.pdf) Appointment of Taxpayer Representative
   2. New Jersey Division of Taxation

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