**New Mexico**

1. **Is penalty abatement available?**
   1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [N. M. S. A. 1978, § 7-1-28](Statute%207-1-28%20Authority%20for%20abatements%20of%20assessments%20of%20tax.rtf) Authority for Abatement of Assessments of Tax
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. [N. M. S. A. 1978, § 7-1-24](Statute%207-1-24%20Disputing%20liabilities%20administrative%20protest.rtf) Disputing liabilities; administrative protest
   2. [N.M. Admin. Code 3.1.11](Regulation%203111%20PENALTIES%20and%20Reasonable%20Cause.rtf) Penalties (also reasonable cause)
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. A taxpayer must submit a protest in writing, being sure to identify the tax or taxes involved and to state the grounds for the protest and the relief desired. You must include a summary of the evidence that you intend to produce to support your position. A taxpayer must make a protest within 90 days of the mailing date of a tax assessment, of the mailing or service of another notice or demand, or of the date of filing or mailing of a tax return.
   2. [Form ACD-31094](Form%20ACD31094%20Formal%20Protest.pdf) Formal Protest
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 [Form ACD-31102](Form%20acd-31102-fr%20Tax%20Information%20Authorization.pdf) Tax Information Authorization
   2. Mail a protest to:
      1. Protest Office

P.O. Box 1671

Santa Fe, NM 87504-1671

* 1. Phone: (505) 827-9806