**Ohio**

1. **Is penalty abatement available?**
   1. Yes
2. **What is the statute/law that authorizes the state to abate penalties?**
   1. [ORC Ann. 5711.28](ORC%20Ann.%205711.28.PDF)
   2. [Law § 191.1504](Statutes__OH__Cleveland_City_Income_Tax_Ordinance___191_1504_Abatement_of_Interest_and_Penalty.rtf)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief? For example:**

Upon the filing of a petition for abatement of penalty, the commissioner shall notify the treasurer of state or the auditor and treasurer of each county having any part of the penalty assessment entered on the tax list or duplicate. The commissioner shall review the petition without the need for hearing. If it appears that the failure of the taxpayer to timely return or list as required under this chapter, or to file a complying report and pay tax under Chapter 5725 of the Revised Code, whichever the case may be, was due to reasonable cause and not willful neglect, the commissioner may abate in whole or in part the penalty assessment.

1. **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?**

A penalty imposed on late-filed returns may be abated when it is shown that the failure to file timely is due to reasonable cause. A dealer in intangibles must file a petition for abatement of penalty within 60 days after the mailing of the notice of a penalty assessment. The petition must be filed with the tax commissioner, either in person or by certified mail. The petition shall include a true copy of the notice of assessment complained of, shall indicate that the only objection is to the assessed penalty, and shall provide the reason for such objection. See Ohio Revised Code (R.C.) 5725.17 (B) and 5711.28.

1. **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?**

Returns should be submitted via certified mail. For Individual Income Tax Assessment, Notice Replies/ Responses should be sent to:

Ohio Department of Taxation

PO Box 182402

Columbus, Ohio 43218-2402