**Oklahoma**

1. **Is penalty abatement available?**
	1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
	1. [68 Okl.St.Ann. § 220](Statute%20220%20Waiver%20or%20remission%20of%20interest%20or%20penalties.rtf) Waiver or remission of interest or penalties
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**
	1. [Okla. Admin. Code 710:1-5-12](Regulation%207101-5-12%20Petitions%20for%20waiver%20of%20interest%20or%20penalty%20%28or%20both%29.rtf) Petitions for waiver of interest or penalty (or both)
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. Requests for waiver of penalty or interest should be in writing.
	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 A-100](Form%20A-100%20Disclosure%20of%20Tax%20Information%20Authorization.pdf) Disclosure of Tax Information Authorization
	2. [Form bt129](Form%20bt129%20POA.pdf) Power of Attorney
	3. Requests for waiver of penalty or interest should be in writing, and addressed to the division which originated the tax assessment or liability notification.
	4. Individual Income Send to:
		1. Attention: Account Maintenance

Oklahoma Tax Commission

2501 North Lincoln Boulevard
Oklahoma City, OK 73194

* 1. Phone: 401-521-3160