**Oregon**

1. **Is penalty abatement available?**
   1. You have the right to ask us to cancel certain penalties if you can show reasonable cause for the failure to comply that led to the penalty. However, it is our general policy not to cancel interest, because interest represents a charge for your use of the money. Interest is figured from the due date of your return.
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [Statute 305145](Statute%20305145%20Waiver%20of%20interest%20on%20assessment%20waiver%20reduction%20or%20compromise%20of%20tax%20balance.rtf) Waiver on Interest of Assessment; Waiver, Reduction, or Compromise of Tax Balance
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**
   1. [Regulation 150-305145(4)](Regulation%20150-305145(4)%20Discretionary%20Penalty%20Waivers.rtf) Discretionary Penalty Waivers
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. [Form 310-065](Form%20310-065%20Petition%20for%20Waiver%20of%20Late%20Filing%20Penalty.pdf) Petition for Waiver of Late Filing Penalty
   2. You must file a written objection or request a conference within 30 days from the date of our notice.
      1. If you file a written objection, tell us why you disagree. We will send you a written response.
      2. If you request a conference, a conference officer will contact you. Your conference can be held by phone or in one of our offices. The conference must be held within one year from the date of our notice.
   3. There is no special form for a written objection or requesting a conference. To do either, you must write a letter. Be sure to include:
      1. Your name(s), address, Social Security number(s), daytime phone, and tax year(s) at issue.
      2. A statement explaining why you disagree with the department.
      3. A statement explaining whether you are filing a written objection or requesting a conference.
   4. It also helps to attach a copy of the notice or decision you are appealing.
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 800-005](Form%20800-005%20POA.pdf) POA
   2. Send your letter to:
      1. Oregon Department of Revenue

955 Center Street NE

Salem OR 97301-2555

* 1. General tax information....www.oregon.gov/dor
     1. Salem.....................................................(503) 378-4988
     2. Toll-free from an Oregon prefix....1 (800) 356-4222