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1. [72 P.S. § 7352.1](#)

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[72 P.S. § 7352.1](#)

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§ 7352.1. *Abatement* of additions or *penalties*

Upon the filing of a petition for reassessment or petition for review by a taxpayer (other than an employer) as provided by this article, the department may waive or abate, in whole or in part, additions or ***penalties*** of three hundred dollars (\$ 300) or less imposed upon such taxpayer for a taxable year, where the taxpayer has established that he acted in good faith with no negligence or intent to defraud.

History

Act 1985-29 (H.B. 136), P.L. 78, § 7, approved July 1, 1985, eff. immediately.

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