**South Carolina**

1. **Is penalty abatement available?**
   1. Yes (Waiver)
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [S.C. Code Ann. § 12-54-160](S.C.%20Code%20Ann.%20_%2012-54-160.PDF)
   2. [S.C. Code Ann. § 12-58-100](S.C.%20Code%20Ann.%20_%2012-58-100.PDF)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. South Carolina provides a waiver for failure to make timely return or payment due to reasonable reliance on written advice from department. The Department, therefore, has authority to waive a penalty as determined by the facts and circumstances of each case. See the attachments in 2 above.
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. Yes. See [Rev Proc #08-6](RP08-6_SC%20Revenue%20%20Procedure.pdf)
   2. [Form C-530](C530_03312014_Penalty%20Waiver%20Form.pdf) must include:

* Taxpayer name
* Mailing address
* Telephone
* Periods covered
* Type of tax or matter
* Reason for penalty waiver request
* Signatures
* Representative information (if any)

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?**

Penalty Waiver

State of South Carolina

Department of Revenue

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Columbia, South Carolina 29214