**Utah**

1. **Is penalty abatement available?**
   1. Yes (Waiver)
2. **What is the statute/law that authorizes the state to abate penalties.**
3. [Utah Code Ann. § 59-1-401](Utah%20Code%20Ann.%20_%2059-1-401.PDF)
4. [R861-1A-42](r861-01a-042.pd_Penalty%20Waiver.pdf)
5. [UT: ¶ 58,920. Tax Abatements](Explanations__UT___58_920_Tax_Abatements__.doc)
6. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. In Utah a taxpayer may request a waiver of penalties or interest for reasonable cause under Section 59-1-401. The Tax Commission may waive, reduce, or compromise any penalties or interest imposed on a taxpayer for good cause. See the attachments in 2 above.
7. **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?**
8. No, but the following conditions should be met:
9. the taxpayer provides a signed statement, with appropriate supporting documentation, requesting a waiver;
10. the total tax owed for the period has been paid;
11. the tax liability is based on a return the taxpayer filed with the commission, and not
12. on an estimate provided by the taxpayer or the commission;
13. the taxpayer has not previously received a waiver review for the same period; and
14. the taxpayer demonstrates that there is reasonable cause for waiver of the penalty or interest.
15. Upon receipt of a waiver request, the commission shall:
16. review the request;
17. notify the taxpayer if additional documentation is needed to consider the waiver request; and
18. review the account history for prior waiver requests, taxpayer deficiencies, and historical support for the reason given.
19. Each request for waiver is judged on its individual merits.
20. If the request for waiver of penalty or interest is denied, the taxpayer has a right to appeal.
21. **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

Utah State Tax Commission  
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