**Vermont**

1. **Is penalty abatement available?**
   1. Yes (Voluntary Disclosure)
2. **What is the statute/law that authorizes the state to abate penalties.**
3. None.
4. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. The Vermont Department of Taxation may possibly remove or reduce tax penalties that were charged to an individual or business if they can show reasonable cause for not being in full compliance with the tax law. They do not have a formal method for abating penalties. They will consider individuals and businesses on a case by case basis. See the attachments in 2 above.
5. **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?**
6. No.
7. **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?**

Vermont Department of Taxes  
Attn: Director of Compliance  
P. O. Box 429  
Montpelier, VT 05601-0429

By Telephone:

(802) 828-2514