**WISCONSIN**

1. **Is penalty abatement available?**
	1. Yes
2. **What is the statute/law that authorizes the state to abate penalties?**
	1. [Statute 7181](Statute%207181%20Disclosing%20reportable%20transactions.rtf) Disclosing reportable transactions
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**
	1. [Statute 7188](Statute%207188%20Time%20for%20filing%20an%20appeal.rtf) Time for filing an appeal
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. To appeal a notice or bill, you need to:
		1. Clearly explain why you don’t agree with the notice
		2. Attach or include any documents to support your appeal
		3. Type (or neatly print) and sign your appeal
		4. Write your tax account number, letter ID and the tax period of the notice on all documents you include with your appeal
		5. Include the first page of your notice or bill if you mail or fax your appeal
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 a-222f](Form%20a-222f%20POA.pdf) POA
	2. You may appeal by mail or fax:
		1. Wisconsin Department of Revenue

PO Box 8903

Madison, WI 53708-8903

* + 1. FAX: (608) 264-6884
	1. For assistance, call (608) 266-2486