



PEN-1
State Form 53054
(R / 4-25)

Indiana Department of Revenue
Penalty Abatement Request

Abatements cannot be requested by payroll providers.

- ☐ Check if you have an active bankruptcy case for the account and period for which you are requesting abatement.
☐ POA-1 Form Included

Taxpayer Information

Name of taxpayer			Taxpayer Identification Number (include 3 digit location)
Mailing Address			Federal Employer Identification Number (FEIN)
City	State	ZIP Code	Social Security Number

Penalty Abatement Request Information – Type of Tax or Matter – Complete one request per tax account and period.

Section A – Individual <input type="checkbox"/> Individual Income Tax	
Section B – Fiduciary <input type="checkbox"/> Fiduciary Income Tax	
Section C – Corporate <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Partnership Income Tax (Including Composite Tax) <input type="checkbox"/> Financial Institutions Tax <input type="checkbox"/> Other: _____	
Section D – Business Taxes <input type="checkbox"/> County Innkeepers <input type="checkbox"/> Food and Beverage <input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding <input type="checkbox"/> Motor Vehicle Rental <input type="checkbox"/> Vehicle Sharing Excise Tax <input type="checkbox"/> Heavy Equipment Rental Tax <input type="checkbox"/> Other: _____	
Section E – Fuel Related <input type="checkbox"/> Gasoline Use <input type="checkbox"/> Terminal Operator <input type="checkbox"/> Gasoline/Special Fuel Tax <input type="checkbox"/> Transporter <input type="checkbox"/> Other Fuel Related: _____	
Section F – Excise Tax <input type="checkbox"/> Aeronautics <input type="checkbox"/> Other Tobacco/Taxable Product or E-cigarette _____ <input type="checkbox"/> Cigarette Excise <input type="checkbox"/> Alcohol Excise <input type="checkbox"/> Other Excise Tax _____	
Period covered for this request	
Have you already paid this bill and are requesting an abatement and refund? <input type="checkbox"/> Yes <input type="checkbox"/> No	<i>A refund will be granted if the abatement results in a credit balance on the period and is not applied to any other period as necessary.</i>
Have you previously requested a penalty abatement? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what was the tax type?
Was the request for abatement granted? <input type="checkbox"/> Yes <input type="checkbox"/> No	Period(s) of previous request

Reason for Current Penalty Abatement Request

List the reasonable cause for your underpayment for the period(s).What caused you to not pay this tax on time?
If no information is provided, DOR may deny this request.

Signature

Note: If the Penalty Abatement Request is for a corporation, it must include the corporation's name followed by the signature and title of the corporate officer authorized to sign.

Check here if Submitter has Power of Attorney (POA) or is an Authorized Representative. ☐

I declare this request and all attachments are true, correct, and complete to the best of my knowledge.

Signature of Submitter: _____ Date: _____

Printed Name: _____ Title: _____

Instructions for Completing Penalty Abatement Request

Complete a separate Penalty Abatement Request form for each tax account and period for which you are requesting an abatement. Fill in all blanks as any missing or incomplete information may delay the processing of your Abatement Request or may cause the request to be denied.

Active Bankruptcy Case

If you are in an active bankruptcy case for the account and period for which you are requesting a penalty abatement, check the box at the top of the form.

Complete and attach a Power of Attorney (POA-1) form authorizing DOR to discuss your request and specific tax type with someone other than the taxpayer. An electronic POA (ePOA) can be completed via DOR's secure e-service portal INTIME at intime.dor.in.gov.

You do not need to complete POA-1 if you are currently listed as an Authorized Representative on the tax return for the related tax period of this request.

Taxpayer Information

Include the taxpayer's name, address, and correct Taxpayer Identification Number (TID, FEIN, SSN).

Penalty Abatement Request Information

- Check the tax Type for the penalty(ies) you are requesting to have abated.
- Enter the account and period related to this request.
- If you have previously requested a penalty abatement, please explain briefly what the penalty was for.
- If you have previously requested a penalty abatement and it was granted, please provide the period(s) for that request.

Reason for Penalty Abatement

Include a complete REASONABLE explanation of why the penalty should be waived. Taxpayer must provide facts to demonstrate why failure to act timely is reasonable. Attach ALL evidence to support your request if applicable. Failure to attach ALL documentation with your request may result in your request being rejected or denied.

In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed. Factors which may be considered in determining reasonable cause include, but are not limited to:

1. The nature of the tax involved;
2. Judicial precedents set by Indiana courts;
3. Judicial precedents established in jurisdictions outside Indiana;
4. Published department instructions, information bulletins, letters of findings, rulings, letters of advice, etc.;
5. Previous audits or letters of findings concerning the issue and taxpayer involved in the penalty assessment.

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of each case (see 45 IAC 15-11-2).

Mailing / Contact Information

Please use the information below based on the tax type selected.

- **Section A – Individual**
Indiana Department of Revenue
PO Box 7207
Indianapolis, IN 46207-7207
317-232-2240
- **Section B – Fiduciary**
Indiana Department of Revenue
PO Box 7207
Indianapolis, IN 46207-7207
317-232-2067
- **Section C – Corporate**
Indiana Department of Revenue
PO Box 7206
Indianapolis, IN 46207-7206
317-232-0129
- **Section D – Business Taxes**
Indiana Department of Revenue
PO Box 6197
Indianapolis, IN 46206-6197
317-232-2240
- **Section E – Fuel Related**
Indiana Department of Revenue
PO Box 6080
Indianapolis, IN 46206-6080
317-615-2630
- **Section F – Excise Tax**
Indiana Department of Revenue
PO Box 901
Indianapolis, IN 46206-0901
317-615-2710