[Date]

Internal Revenue Service

[Address 1]

[Address 2]

[City, State ZIP]

Re:

[Enter taxpayer name and identification number]

[Enter tax form and tax period]

[Enter notice number and date, if applicable]

Request for first-time penalty abatement – [enter type of penalty and amount, if known]

To Whom It May Concern:

We respectfully request that the [failure-to-file/failure-to-pay/failure-to-deposit] penalty be abated based on the IRS’s First Time Abate administrative waiver procedures, as discussed in IRM 20.1.1.3.6.1, *First Time Abate (FTA)*.

**Taxpayer meets first-time penalty abatement criteria**

According to IRM 20.1.1.3.6, the IRS’s Reasonable Cause Assistant provides an option for penalty relief for failure-to-file, failure-to-pay, and failure-to-deposit penalties if the taxpayer meets certain criteria. The taxpayer meets all of the first-time penalty abatement criteria as stated below:

* **Filing compliance**: Must have filed (or filed a valid extension for) all required returns and can’t have an outstanding request for a return from the IRS.
* **Payment compliance**: Must have paid, or arranged to pay all tax due (can be in an installment agreement as long as the payments are current).
* **Clean penalty history**: Has no prior penalties (except an estimated tax penalty) for the preceding three years.

We understand that this type of penalty abatement is a onetime consideration.

[Optional] We also request penalty abatement due to reasonable cause. [Explain the taxpayer’s facts and circumstances and address how the taxpayer exercised ordinary business care and prudence. Review IRM 20.1.1.3.2, *Reasonable Cause*.]

If you have any questions, please call me at (###) ###-####.

Thank you for your consideration.

Sincerely,

[Firm Name]

[Partner/Owner Name], CPA, [insert other credentials]

[Title]

Attachments:

[Enter any applicable attachments such as a copy of a notice, a copy of a valid power of attorney (Form 2848), transcripts proving that the first-time penalty abatement criteria are met, or any other relevant documentation]