First-Time Abate request letter

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Self-help template. General information, not tax or legal advice; no professional relationship is formed. The IRS decides every request and no result is promised. Use at your own risk.

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Replace every [bracketed] blank with your details and delete lines that do not apply.

[Your full name]
[Spouse's full name, if a joint return (optional)]
[Street address]
[City, state and ZIP code]
[Daytime phone number]

[Date]

Internal Revenue Service
[Address from your notice, or the IRS address for your state]

Re: Request for First-Time Abate penalty relief
Taxpayer: [Your full name]
Taxpayer ID: [SSN or ITIN]
Tax form and year: [Tax form, for example 1040], [Tax year]
Notice: [Notice number, for example CP14] dated [Notice date]
Penalty: [Penalty name, for example failure-to-file], [Penalty amount]

Dear Sir or Madam:

I am asking the IRS to remove the [Penalty name, for example failure-to-file] penalty of [Penalty amount] charged on my [Tax form, for example 1040] return for tax year [Tax year], as shown on notice [Notice number, for example CP14] dated [Notice date]. I request First-Time Abate or any other administrative penalty relief I qualify for.

I believe I meet the criteria in Internal Revenue Manual (IRM) 20.1.1.3.3.2.1:
- For the three tax years before [Tax year], I filed the same type of return (or was not required to) and had no penalties, other than an estimated tax penalty or a penalty that was removed for another reason.
- I have filed all returns currently required, or have a valid extension.
- I have paid the tax due, or I have an installment agreement and my payments are current.

If you cannot approve this request, please tell me why in writing. You can reach me at [Daytime phone number] if you need more information. Thank you for considering my request.

Sincerely,

[Signature]
[Your full name]

[Spouse's signature, if a joint return (optional)]
[Spouse's full name, if a joint return (optional)]

Enclosures:
- Copy of notice [Notice number, for example CP14]