First-Time Abate phone script

Free, independent resource — not affiliated with the IRS. General information, not tax or legal advice.

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.

Free to copy, edit and send — anyone may use this text for any purpose, no credit needed.

IMPORTANT: These are general topics for educational purposes only — NOT a script to read. Do NOT read these word-for-word to an IRS agent. Speak in your own words about your own situation. We do not provide legal representation, legal advice, or tax advice. For complex situations, consult a licensed tax professional before calling the IRS.

Before you call

Call the number on your notice. If you have none, individuals can call 1-800-829-1040.

- Check your IRS online account first: TC 971 AC 996 or a CP95 notice means automatic relief already removed it
- Have your Social Security Number (or ITIN) ready
- Have your spouse's SSN if filing jointly
- Know the tax year(s) with penalties
- Have your penalty notice number (e.g., CP14, CP501)
- Know the exact penalty amount from your notice
- Be in a quiet place where you can take notes
- Have pen and paper ready for confirmation number
- Set aside at least 2 hours for this call
- Have your date of birth and current address ready for verification

Step 1 — Introduction

You: Hello, I'm calling about a penalty on my [YEAR] federal tax return. I'd like to request First-Time Abatement.

The IRS may ask: Can I have your Social Security Number?

You: Yes, it's [XXX-XX-XXXX].

Step 2 — Identity Verification

You: My name is [FULL NAME], date of birth [DOB], and current address is [ADDRESS].

The IRS may ask: Can you verify your filing status and a line from your return?

You: My filing status was [STATUS] and my adjusted gross income was [AGI] on line [11/8b].

Step 3 — State Your Request

You: I received notice number [NOTICE NUMBER] dated [DATE] showing a [failure-to-file/failure-to-pay] penalty of $[AMOUNT]. I believe I qualify for First-Time Abatement under IRM 20.1.1.3.3.2.1.

The IRS may ask: Let me pull up your account and check your penalty history...

You: [Wait patiently - they are checking if you meet FTA criteria]

Step 4 — Eligibility Check

You: To confirm, I have filed all required returns and have no penalties in the prior three tax years.

The IRS may ask: Let me verify that in our system...

You: [Wait for them to confirm eligibility]

Step 5 — Request Confirmation

You: Can you apply the First-Time Abatement to my account right now while we're on the phone?

The IRS may ask: Yes, I can do that / No, you'll need to submit in writing

You: Thank you. Can I please get a confirmation number for this request?

Depending on the answer

If approved: Thank you! Can I get a confirmation number for this adjustment? Also, how long until I see this reflected on my account? Will I receive a letter confirming the abatement?

If denied: I understand. Can you tell me specifically why I don't qualify? [Listen carefully and take notes]. Since FTA doesn't apply, I'd like to request reasonable cause relief instead. Can we discuss that, or should I submit Form 843 in writing?

If transferred: Thank you. Before you transfer me, can I get your name or ID number and a reference number for our conversation so far?

If the agent cannot approve it: I understand you may not be able to approve this. May I speak with a supervisor or manager who has authority to grant First-Time Abatement? I'll wait on hold.

Always write down

- Representative name or employee ID number
- Confirmation number or reference number
- Date and time of the call
- Expected timeline for adjustment to appear (usually 1-2 cycles)
- Fax number if written submission is needed
- Direct callback number if available (rare but ask)

Free, independent resource — not affiliated with the IRS. General information, not tax or legal advice.