Form 843, line 8 explanation

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Based on Form 843 (Rev. December 2024). At the top of the form, check the Penalty box "Abatement or refund of a penalty or addition to tax due to reasonable cause or other reason allowed under the law". On line 7, check box c. Paste version A or version B, not both, on line 8, and replace every [bracketed] blank. Sign and date it. For a joint return, both spouses sign.

Version A — First-Time Abate

Form 843, line 8 — [Your full name], [SSN or ITIN]

I request removal of the [Penalty name, for example failure-to-file] penalty of [Penalty amount] for tax year [Tax year] ([Tax form, for example 1040]), notice [Notice number, for example CP14] dated [Notice date]. I ask for First-Time Abate or any other administrative penalty relief I qualify for (IRM 20.1.1.3.3.2.1). For the three prior tax years, I filed the same type of return (or was not required to) and had no penalties, other than an estimated tax penalty. I have filed all returns currently required, or have an extension. I have paid the tax, or I have an installment agreement and my payments are current.

Version B — Reasonable cause

Form 843, line 8 — [Your full name], [SSN or ITIN]

I request removal of the [Penalty name, for example failure-to-file] penalty of [Penalty amount] for tax year [Tax year] ([Tax form, for example 1040]), notice [Notice number, for example CP14] dated [Notice date], for reasonable cause.

What happened: [What happened], from [Start and end dates].

How it kept me from complying: [How it kept you from filing or paying on time].

What I did to comply: [What you did once you could, and when].

Until this event, I filed and paid on time. Enclosed: [Documents enclosed].