Reasonable cause letter: Death of Family Member

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Replace every [bracketed] blank with your own facts and dates, and delete what does not apply. Only state what you can document.

[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 penalty relief for reasonable cause (Death of Family Member)
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] for tax year [Tax year] for reasonable cause. Below I explain what happened, how it kept me from complying, and what I did to comply once I could. Copies of supporting documents are enclosed.

1. What Happened

On [Date of Death], my [Relationship], [Decedent Name], passed away. [Pronoun] was [Age at Death (optional)] years old. The cause of death was [Cause of Death (optional)]. Prior to [Possessive Pronoun] passing, I served as [Caregiving Role (optional)] from [Caregiving Start Date (optional)] to [Date of Death]. Following the death, I was responsible for [Estate Responsibilities].

2. How It Prevented Compliance

The death of my [Relationship] prevented me from [What You Could Not Do] because [Specific Reason]. [If Spouse Handled Taxes (optional)] During this period, I was consumed with [Grief and Responsibilities] and was unable to [Specific Limitations]. The tax filing deadline fell [Timing Relative to Death].

3. Ordinary Business Care Exercised

Prior to this tragedy, I/we exercised ordinary business care by [Prior Care Actions]. [Spouse Arrangement (optional)] I have a history of [Compliance History]. I was not able to [Why No Delegation (optional)] because [Delegation Obstacle (optional)].

4. Corrective Actions Taken

Once immediate estate and family matters were addressed, I took the following corrective actions: [Corrective Actions]. I [Filing/Payment Action] on [Compliance Date], approximately [Time After Death] after the death. I have since [Future Arrangements (optional)] to ensure timely compliance going forward.

For these reasons, I ask the IRS to remove the penalty. If you need more information, you can reach me at [Daytime phone number]. 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]
- Death Certificate
- Proof of Relationship
- Estate Documents