Reasonable cause letter: Unable to Obtain Records

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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 (Unable to Obtain Records)
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

I was unable to file my [Tax Year] tax return by the deadline because I could not obtain [Records Needed] from [Third Party]. I needed these records to [Why Records Were Needed]. I first requested these records on [First Request Date] and made [Number of Attempts] attempts to obtain them.

2. How It Prevented Compliance

Without [Records Needed], I was unable to [What You Could Not Do] because [Specific Reason]. The [Third Party] [Why Records Were Unavailable]. I could not use alternative information because [Why No Alternative]. I had no other source for this information because [No Other Source].

3. Ordinary Business Care Exercised

I exercised ordinary business care by [Care Exercised]. My attempts to obtain the records included: (1) [Attempt 1], (2) [Attempt 2], and (3) [Attempt 3]. I also tried alternative approaches: [Alternative Attempts]. I have a history of [Compliance History].

4. Corrective Actions Taken

Once I was able to obtain the necessary records [How Records Were Obtained], I immediately [Corrective Actions]. I [Filing/Payment Action] on [Compliance Date]. The records were finally obtained on [Date Records Obtained], which was [Delay Explanation].

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]
- Copies of Record Requests
- Evidence of Third Party Unavailability
- Timeline of Attempts