# Reasonable cause letter: Other Documented Circumstances

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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 (Other Documented Circumstances)
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 or around [Event Date], [Event Description]. This event was beyond my control because [Why Beyond Control]. The situation [Duration/Impact] from [Impact Start Date] to [Impact End Date]. As a result, [Immediate Impact].

### 2. How It Prevented Compliance

This circumstance prevented me from [What You Could Not Do] because [Specific Reason]. Specifically, I was unable to [Specific Limitations]. There was no alternative way to comply because [Why No Alternative]. The tax deadline of [Tax Deadline] fell [Timing Description].

### 3. Ordinary Business Care Exercised

Prior to this circumstance, I exercised ordinary business care by [Prior Care Actions]. I have a history of [Compliance History]. When this situation arose, I immediately [Immediate Response]. I also took steps to [Mitigation Efforts] including [Specific Mitigation Steps].

### 4. Corrective Actions Taken

Once the circumstance was resolved, I immediately took the following corrective actions: [Corrective Actions]. I [Filing/Payment Action] on [Compliance Date], which was [Timing After Resolution]. I have also [Preventive Measures] to prevent this situation from recurring.

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]
- Documentation of the Circumstance
- Timeline of Events
- Correspondence/Communications


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