

[Your Name] [Your Address] [City, State ZIP] [Your Phone Number] [Your Email]

[Date]

Internal Revenue Service [IRS Address from your notice]

RE: Request for Penalty Abatement - [Your Social Security Number] Tax Year: [Year]

Dear IRS Representative:

I am writing to request an abatement of the failure to file penalty assessed against me for the [Year] tax year under the First Time Abatement program.

I have been a compliant taxpayer for many years. Prior to this incident, I have:
- Filed all required tax returns on time for the past three years - Paid all taxes due in full and on time - Had no prior penalties assessed against me

The reason for my late filing was [briefly explain the reason - illness, family emergency, misunderstanding of requirements, etc.]. This was an isolated incident that I have taken steps to ensure will not happen again by [explain what you've done to prevent future issues].

I understand the importance of timely filing and payment of taxes. I respectfully request that the penalty be abated under the IRS First Time Abatement policy, as this is the first time I have had any compliance issues.

Thank you for your consideration of this request. If you need any additional information, please contact me at [your phone number] or [your email].

Sincerely,

[Your Signature] [Your Printed Name]