

YOUR LOGO

[Firm name]

[Street address, City, State ZIP] | [Phone] | [Email / website]

[Date]

Internal Revenue Service

[Service center street address]

[City, State ZIP]

RE: First Time Abatement

[Taxpayer name] (TIN [XXX-XX-XXXX])

[Spouse name, if applicable] (TIN [XXX-XX-XXXX])

[Street address]

[City, State ZIP]

To Whom It May Concern:

We request that the proposed or assessed penalties be abated for the taxpayer(s) listed above for the tax year [Year], Form 1040, using the First Time Abatement procedures found in IRM Section 20.1.1.3.3.2.1.

We ask you provide relief from the following penalties: Failure to File (FTF) penalty under IRC 6651(a)(1), IRC 6698(a)(1), IRC 6699(a)(1); Failure to Pay (FTP) penalty under IRC 6651(a)(2) and IRC 6651(a)(3); and Failure to Deposit (FTD) penalty under IRC 6656.

We believe penalty waiver eligibility has been satisfied through the following conditions:

- All required returns and extensions have been filed, with no pending tax return requests or abatements.
- There has been a clean penalty history over the past three years, with no tax penalties incurred.
- The taxpayer(s) have paid all taxes due or have set up payment agreements that are current.

For these reasons, we believe the qualifications for first-time abatement have been met. Your attention to this matter is greatly appreciated. We can be reached at [phone number] if you have questions or require further clarification.

Sincerely,

[Preparer name and credential]

[Firm name]

[CAF Number and PTIN]

[Phone and address]

ENCLOSURES Form 2848; [supporting documentation]