

IRS Penalty Abatement Request — First-Time Abate (FTA)

SAMPLE TEMPLATE — NOT PROFESSIONAL TAX REPRESENTATION. Verify all facts for your situation. Consider consulting a CPA, Enrolled Agent, or tax attorney for large balances. Use of this template does not create a professional-client relationship with TaxKiln.

Use this letter when requesting First-Time Abate relief under IRM 20.1.1.3.3.2.1. Eligibility: clean compliance history for the prior 3 tax years, all required returns filed, and any tax due is paid or under an installment agreement.

Sample letter

[Your Name]

[Your Address]

[City, State ZIP]

[SSN or EIN]

[Date]

Internal Revenue Service

[Address from your IRS notice]

Re: Request for First-Time Abate (FTA)

Taxpayer: [Name]

TIN: [SSN/EIN]

Tax Form: [e.g., Form 1040]

Tax Period: [e.g., 12/31/2024]

Notice Number: [from IRS notice]

Dear Sir or Madam:

I am writing to request abatement of the failure-to-file and/or failure-to-pay penalties assessed for the tax period referenced above, under the First-Time Abate (FTA) administrative waiver described in IRM 20.1.1.3.3.2.1.

I meet the FTA criteria:

1. I have filed (or filed a valid extension for) all currently required returns.
2. I have paid, or arranged to pay, any tax due.
3. I have no penalties (other than an estimated tax penalty) for

the three tax years prior to the tax year in which I received the penalty.

Please apply FTA relief and abate the penalties of \$[amount] for [tax period]. Please send written confirmation of the abatement to the address above.

Thank you for your consideration.

Sincerely,

[Signature]

[Printed name]

[Phone] [Email]

Before you send

- [] Confirm 3-year clean history via IRS account transcript (Get Transcript Online).
- [] Confirm all required returns are filed.
- [] Confirm balance is paid or under an installment agreement.
- [] Send by certified mail; keep the green card and a copy of the letter.
- [] Phone alternative: call the number on the notice and ask for FTA verbally.