

# IRS Penalty Abatement Request — Reasonable Cause

**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 FTA is not available and you have a reasonable-cause story (serious illness, death in the family, natural disaster, records destroyed, reliance on a tax professional, etc.). See IRM 20.1.1.3.2.

## Sample letter

[Your Name]

[Address]

[SSN or EIN]

[Date]

Internal Revenue Service

[Address from notice]

Re: Request for Penalty Abatement – Reasonable Cause

Taxpayer: [Name]

TIN: [SSN/EIN]

Form / Period: [Form 1040, 12/31/2024]

Notice Number: [from notice]

Penalty amount: \${amount}

Dear Sir or Madam:

I am requesting abatement of the [failure-to-file / failure-to-pay / accuracy-related] penalty assessed on the notice referenced above, based on reasonable cause and not willful neglect.

FACTS:

[Describe what happened, in chronological order. Include exact dates.

Tie each event to the impact on your ability to file or pay on time.

Examples:

- hospitalization from [date] to [date]
- death of immediate family member on [date]
- records destroyed by [event] on [date]
- reliance on tax professional who failed to file

WHY THIS IS REASONABLE CAUSE:

Despite exercising ordinary business care and prudence, the events above prevented timely compliance. As soon as the circumstances were resolved, I [filed / paid] on [date], demonstrating good-faith compliance.

DOCUMENTATION ENCLOSED:

- Medical records / hospital discharge summary
- Death certificate
- Insurance claim or police report
- Correspondence with prior preparer
- Other: \_\_\_\_\_

I respectfully request abatement of the penalty of \$[amount].

Sincerely,

[Signature]

[Printed name] [Phone]

### **Documentation checklist**

- Attach dated proof for every fact asserted.
- Be specific with dates — vague statements weaken the claim.
- Address why the cause prevented compliance, not just that it occurred.
- Send by certified mail to the address on the notice.
- If denied, you have 30 days to appeal via Form 12203.