[Date]

**VIA: [ENTER METHOD OF SUBMISSION]**

Internal Revenue Service

[Address 1]

[Address 2]

[City, State ZIP]

**Re: [Enter Taxpayer Name]**

**SSN/EIN: [Enter Taxpayer Identification Number]**

**Tax Form: [Enter Tax Form]**

**Tax Period: [Enter Tax Period]**

To Whom It May Concern:

We are responding on behalf of the above-referenced Taxpayer to the enclosed notice (Enter Notice Number) dated [Enter Date]. Enclosed please find our Form 2848 authorizing our representation. Per this notice, the Internal Revenue Service (“IRS”) has assessed a [failure-to-file/failure-to-pay/failure-to-deposit] penalty totaling $X,XXX. We have reviewed this notice and request abatement of the [failure-to-file/failure-to-pay/failure-to-deposit] penalty under the IRS’ First-Time Penalty Abatement.

We request this one-time consideration in accordance with the administrative waiver procedures outlined in the Internal Revenue Manual 20.1.1.3.6.1. The IRS grants penalty relief for first time abatements if a Taxpayer meets certain criteria: (1) Taxpayer’s history of timely filing tax returns; (2) Taxpayer’s compliance with tax payment obligations; and Taxpayer did not have any penalties within the prior three years. In this matter, the Taxpayer has been compliant with all its tax return filings and payment obligations. The Taxpayer has not been assessed any penalties within the last three years. The attached IRS Account Transcripts substantiate that the Taxpayer has a good history of tax compliance with the IRS.

Therefore, the Taxpayer qualifies for penalty abatement under the First-Time Administrative Waiver. Thank you in advance for the consideration. In the interim, should the IRS require additional information, please do not hesitate to contact me.

Respectfully,

[Firm Name]

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 [Partner/Owner Name], CPA, [Insert Other Credentials]

 [Title]

Enclosures: [Attach IRS [Enter Notice Number]

 [Attach Form 2848]

 [Attach IRS Account Transcripts]