

# First-Time Penalty Abatement Letter Template

---

**[Date]**

Internal Revenue Service

[Address 1]

[Address 2]

[City, State ZIP]

**Subject:** Request for First-Time Penalty Abatement

**Dear [IRS Representative/To Whom It May Concern],**

My name is [Your Full Name], and I am reaching out regarding a penalty assessed on my account for [specific penalty type, e.g., Failure to File/Failure to Pay]. I understand the importance of meeting tax obligations and deeply value the role the IRS plays in maintaining the fairness of our system. I am writing to humbly request a one-time penalty abatement under the IRS First-Time Abatement (FTA) guidelines.

This penalty arose from an unintentional oversight during [specific timeframe, e.g., a period of unforeseen challenges or personal difficulties]. [Briefly share a unique story, e.g., "During this time, I was adjusting to the sudden loss of my job, which required me to prioritize immediate family needs. Amidst this transition, I inadvertently missed [specific obligation]."]

I am not one to take my obligations lightly. As soon as I became aware of the penalty, I took steps to rectify the situation. Specifically:

- **Compliance:** I have ensured that all required returns are filed accurately and on time moving forward.
- **Payments:** I have cleared the outstanding tax liabilities and am current on all financial obligations.
- **History:** Over the last three years, my compliance record has been spotless, with no prior penalties or delinquencies.

This is a one-time request for an issue that I have already resolved and learned from. I deeply value my relationship with the IRS and am committed to maintaining full compliance in the future.

For your reference, I've included the following documentation:

- Proof of tax payments
- [Other relevant documents, if applicable]

I trust that my circumstances and actions demonstrate my dedication to compliance and responsibility. Should you require additional information, I can be reached at [phone number] or via email at [email address].

Thank you for your time and consideration. I look forward to your response.

**Sincerely,**

[Your Name]

[Your Address]

[City, State ZIP]

[Taxpayer Identification Number]

**Attachments:**

[List of supporting documents]