

[Your Name]  
[Your Address]  
[City, State, Zip Code]  
[Email Address]  
[Phone Number]  
[Date]

Internal Revenue Service  
[Address of the IRS office]  
[City, State, Zip Code]

Subject: Appeal of IRS Penalty for [Specify Penalty, e.g., Late Filing]

Dear [IRS Contact/Department Name or "To Whom It May Concern"],  
I am writing to formally appeal the penalty assessed against my account  
(Taxpayer ID: [Your SSN or EIN]) for the tax year [Year]. The notice I  
received, [Notice Number], dated [Date of Notice], states that I have  
incurred a penalty of [Amount] for [reason for penalty].

[Briefly explain your situation and reasons for the appeal. Mention any  
mitigating circumstances, such as: unexpected personal issues, medical  
emergencies, or misunderstanding of tax regulations.]

I have taken the following steps to rectify this situation:

- [List any relevant actions taken, such as submitting overdue returns or  
making payments.]
- [Include any supporting documents if applicable.]

Given these circumstances, I kindly request that you reconsider the  
penalty imposed on my account. I appreciate your understanding and  
consideration in this matter.

Thank you for your time and attention to my appeal. I look forward to  
your prompt response.

Sincerely,

[Your Signature (if sending a hard copy)]  
[Your Printed Name]  
[Your Title/Position, if applicable]