[Your Address]
[City, State, Zip Code]
[Email Address]
[Phone Number]
[Date]
Internal Revenue Service
[Appropriate Address based on your case]
Subject: Request for Penalty Abatement
Dear [IRS Agent's Name or "To Whom It May Concern"],
I am writing to formally request the cancellation of penalties assessed against my account for the tax year(s) [insert applicable tax year(s)].
My taxpayer identification number is [Your SSN/Tax ID].

I understand the responsibility of timely filing and payment; however, due to [provide a brief explanation of the circumstances that led to the penalties, such as medical emergencies, natural disasters, etc.], I was unable to comply with the requirements.

I have attached relevant documentation to support my request. I kindly ask for your understanding in this matter and hope for a positive resolution.

Thank you for your consideration.
Sincerely,
[Your Signature (if sending a hard copy)]
[Your Printed Name]
[Your Title, if applicable]