

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

Internal Revenue Service  
[Appropriate IRS Address]  
[City, State, Zip Code]

Subject: Request for Penalty Abatement  
Taxpayer Identification Number: [Your TIN]  
Tax Year(s): [Tax Year(s) in Question]

Dear IRS Representative,

I am writing to formally request an abatement of penalties levied against me for the tax year(s) referenced above. I understand that the IRS imposes penalties for late payment and/or filing; however, I believe that my circumstances warrant reconsideration.

[Briefly explain your situation, including any relevant details such as illness, natural disaster, or other circumstances that contributed to your inability to meet tax obligations.]

I have always made an effort to comply with my tax responsibilities and have [mention any positive history, such as timely filings or payments in previous years]. Given these circumstances, I respectfully request that the IRS consider my request for penalty abatement.

Thank you for your attention to this matter. I look forward to your prompt response.

Sincerely,

[Your Name]  
[Your Signature (if sending a hard copy)]