## TaxRZR · E-1. Request for penalty abatement under First Time Abate

I am requesting abatement of the [failure-to-pay / failure-to-file] penalty assessed for tax year [year], in the amount of $[amount], under the IRS First Time Abate administrative waiver.

I meet the criteria for the waiver. No failure-to-file, failure-to-pay, or failure-to-deposit penalty was assessed against me for tax years [year minus 1], [year minus 2], or [year minus 3]. All required returns have been filed. The balance for [year] is [paid in full / being paid under an installment agreement approved on [date]].

Please apply the waiver to tax year [year] specifically, and reverse the interest that accrued on the abated penalty.

Thank you for your attention to this request.

[Signature]

Model letter only. Replace [bracketed fields] and verify facts and instructions before use. Not an official IRS form.
Guidance: https://taxrzr.com/guides/e-1-request-for-penalty-abatement-under-first-time-abate