TaxRZR · E-2. Request for penalty abatement for reasonable cause

I am requesting abatement of the [failure-to-file / failure-to-pay / accuracy-related] penalty of $[amount] assessed for tax year [year], on the grounds of reasonable cause.

Facts. [State what happened, with dates. Example: On [date], my husband was admitted to [hospital] with a terminal diagnosis. He remained hospitalized or in hospice care until his death on [date]. During this period I was his sole caregiver and was responsible for his medical decisions, our household, and the costs of his care. The return for [year] was due on [date], within this period.]

How this prevented timely compliance. [Explain the connection. Example: During the months the return was due I was unable to gather records, meet with a preparer, or attend to financial matters because of my husband's care. The retirement distributions that created the liability were taken to pay his medical expenses, and I did not learn they were taxable until the return was prepared in [month, year].]

What I did once I could. [Example: I filed the return on [date], within [weeks] of his death, and contacted the IRS on [date] to arrange payment. I have filed and paid on time every year since.]

Enclosed: [death certificate; hospital admission and discharge records showing dates; funeral home invoice; copy of the filed return with date stamp; other documents].

I exercised ordinary business care and prudence and was unable to comply because of circumstances beyond my control. I respectfully request that the penalty and the interest accrued on it be abated.

[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-2-request-for-penalty-abatement-for-reasonable-cause