

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

Internal Revenue Service
[Address of Service Center provided on notice]
[City, State, Zip Code]

RE: Letter of Representation and Request for Penalty Abatement

Taxpayer Name: [Taxpayer Name]
Taxpayer SSN/TIN: [XXX-XX-XXXX]
Tax Year(s): [e.g., 2022]
Notice Number: [e.g., CP2000]

To Whom It May Concern,

Please be advised that this office represents [Taxpayer Name] regarding the tax period(s) referenced above. Enclosed is a signed Form 2848, Power of Attorney and Declaration of Representative, authorizing us to act on the taxpayer's behalf.

We are writing to formally request an abatement of the [Type of Penalty, e.g., Failure to Pay/Failure to File] penalty assessed in the amount of \$[Amount].

This request is based on the following:

- **[Option 1: First-Time Abate Administrative Waiver]** The taxpayer meets the criteria for the IRS First-Time Abate (FTA) policy, as they have a clean compliance history for the preceding three tax years.
- **[Option 2: Reasonable Cause]** The taxpayer acted in good faith but was unable to comply due to [Reason, e.g., serious illness, natural disaster, or erroneous advice]. [Provide brief supporting detail].

Based on the facts presented, we respectfully request that the penalties be removed and any interest associated with these penalties be adjusted accordingly.

Thank you for your time and consideration of this matter. If you require additional documentation, please contact me directly at [Phone Number].

Sincerely,

[Your Signature]
[Your Printed Name]
[Your Title/Professional Designation]

Enclosure: Form 2848, [Supporting Documentation, if applicable]