

Taxpayer Name
Taxpayer Address
Taxpayer City, State, Zip Code

Department of the Treasury
Internal Revenue Service
P O Box 9019
Holtsville, NY 11742-9019

Re: CP14, Tax Year 2023
SSN XXX-XX-XXXX
Request of First Time Abatement (FTA)

To Whom It May Concern:

As provided in Internal Revenue Manual (IRM) 20.1.1.3.2.1 (10-19-2020) we are requesting the First Time Abatement {FTA} relief for the failure to file penalty under Internal Revenue Code (IRC) Section 6651 and interest associated with.

The FTA is an Administrative Waiver under IRM 20.1.1.3.3.2.

Our tax history will reflect superlative filing and payment compliance for the last three (3) years. In addition, our penalty history is clean.

Please adjust our records accordingly to reflect no Failure to file or pay penalties under IRC Section 6651.

Thank you in advance for your cooperation and resolving this account accurately and removing this penalty of Failure to file and Failure to pay under the First time Abatement penalty administrative waiver relief.

Respectfully Submitted: