July 20, 2021

**Via Federal Express**

Department of the Treasury

Internal Revenue Service

Holtsville, NY 11742-0480

**Re: TAXPAYERS**

Dear Sir or Madam:

This office represents the above-referenced taxpayers, HUSBAND (“Mr. TAXPAYER”) and WIFE (“Mrs. TAXPAYER” or collectively with Mr. TAXPAYER, “Taxpayers”) before the Internal Revenue Service (the “IRS”). The IRS has assessed failure to file and failure to pay penalties against the Taxpayer for tax years 2017, 2018 and 2019. For the following reasons, we request that the IRS abate all penalties for tax years 2017 through and including 2019, as well as any corresponding interest from those penalties.

The Taxpayers have had a long history of complying with their federal tax obligations and have never been significantly penalized prior to tax years 2017-2019. There were a series of compelling and devastating events that directly led to their tax issues. The Taxpayers have made every effort to resolve their tax issues since the period at issue. They have (1) attempted to obtain first-time penalty abatement on tax year 2017 but were denied because there was a computer-generated penalty abatement for tax year 2014 for $1.63 (this de minimis amount has prevented the taxpayers from abatement relief in 2017)[[1]](#footnote-1) and (2) set up an installment agreement to full pay their IRS debt.

**Background**

Mr. TAXPAYER is the eldest of his siblings—the care of his immediate family has always fallen on his shoulders. In August of 2016, his mother was diagnosed with cancer. She was in treatment for a year (until the end of 2017). During this time, Mr. TAXPAYER spent significant time aiding in her recovery.

In September 2016, Mr. TAXPAYER’s grandfather (his mother’s father) suffered a stroke, was hospitalized and then admitted to a nursing home for a year until his passing on August 13, 2017. Mr. TAXPAYER was constantly by his side and tending to his care, as well as consoling his mother (who was still recovering from her own health issues).

In January 2017, Mrs. TAXPAYER gave birth to the Taxpayers’ tenth child. Their eldest child was 17 at the time. Having an infant in addition to tending to the needs of nine other children was overwhelming and financially difficult.

In November 2017, Mrs. TAXPAYER’s mother slipped and fell on ice—her injuries left her immobile for over a year. She underwent surgery and physical therapy during this time. Mrs. TAXPAYER, who lived in close proximity to her mother, was the one taking care of her.

Also in November of 2017, Mr. TAXPAYER’s sister gave birth to a micro-preemie at 23 weeks; the baby had a very low chance of survival. Mr. TAXPAYER was the one who was there for his family at all times, giving physical and emotional support.

In January 2019, Mrs. TAXPAYER suffered a major gall stone attack, with many attacks to follow for about a year. Three of these attacks required hospitalization. It was very difficult for the family to care for their ten children, including a toddler, while Mrs. TAXPAYER was unwell.

In June of 2019, Mr. TAXPAYER’s mother was diagnosed with Guillain-Barré syndrome (GBS). She was partially paralyzed for six months and completely relied on the care and support of Mr. TAXPAYER.

**Penalty Abatement**

In sum, from the end of 2016 until the end of 2019, it was a very tumultuous and traumatic time for the Taxpayers. While the aforementioned events were transpiring, the Taxpayers were also taking care of the needs of their family of 12. Not only was their attention diverted from focusing on their taxes, but they were unexpectedly spending money that was earmarked for taxes to help support troubled family members.

Given the myriad issues surrounding the Taxpayers from 2016-2019, the Taxpayers have reasonable cause for abatement of penalties. The Taxpayers clearly had no intention of disobeying tax laws. Requiring them to pay penalties and interest on those penalties would not support voluntary compliance by Taxpayers, as there was clearly no willful intent to disobey the taxing statutes.

These issues directly led to Mr. and Mrs. TAXPAYER’s inability to pay the taxes or file the returns when due. The Taxpayers have worked tirelessly to ensure these delays do not occur again and have worked with the Service to resolve the outstanding liabilities. For these reasons, we respectfully request abatement of all penalties and interest associated with late filing and failure to pay taxes due for the 2017, 2018 and 2019 tax years.

Please call with any questions or if any additional information is required.

Very truly yours,

Amanda Evans

**DECLARATION OF HUSBAND AND WIFE**

Under the penalties of perjury, We, HUSBAND and WIFE TAXPAYER, declare that I have examined the facts presented in this statement and any accompanying information, and, to the best of our knowledge and belief, they are true, correct and complete.

Date:\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**HUSBAND**

Date:\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**WIFE**

1. Ms. TAXPAYER spoke with an IRS representative who indicated the $1.63 penalty was the reason for denial of abatement; she later called the IRS back for further clarification and was given a different reason for the denial. [↑](#footnote-ref-1)