How to write a letter requesting abatement of penalties & interest.

First, you should use [IRS Form 843](https://www.irs.gov/forms-pubs/about-form-843).  If you are working with a Revenue Officer though, you can usually just write a letter requesting the abatement as follows:

Address the letter to the revenue officer working on your case.

1. In the letter you must specifically request abatement of penalties & interest.
2. Explain what happened to cause the penalties & interest to the best of your knowledge. If you don’t know what happened & believe you did everything correctly, state that.
3. Explain why you think the penalties should be abated.
4. Lastly, you must put a statement like:

“Under penalty of perjury, all statements are true & correct to the best of my knowledge.”

1. Sign the letter & date it.

 FYI, it is very hard to get penalties abated & even harder to get interest abated.  Most times, in a situation where there has been an ongoing issue, penalties will only be abated for the first period and maybe the second.  After that, it is the assumption that the person responsible should have caught the problem by then.