



25 Main Street
Orbit City, MI 40585
(844) 447-7765

April 05, 2024

Internal Revenue Service
Ogden, UT 89458

Re: First Time Abatement
Raggedy Andey (TIN 559-53-1234)
Anne Andey (TIN 584-88-1234)
123 Red Street
Send Floor
Compton, WV 21544

To Whom It May Concern:

We request that the proposed or assessed penalties be abated for the taxpayer(s) listed above for the tax year 2022, Form 1040, using the First Time Abatement procedures found in *IRM Section 20.1.1.3.3.2.1*.

We ask you provide relief from the following penalties:

Failure to File (FTF) penalty under IRC 6651(a)(1), IRC 6698(a)(1), IRC 6699(a)(1),
Failure to Pay (FTP) penalty under IRC 6651(a)(2) and IRC 6651(a)(3), and
Failure to Deposit (FTF) penalty under IRC 6656.

We believe penalty waiver eligibility has been satisfied through the following conditions:

- All required returns and extensions have been filed with no pending tax return requests or abatements
- There has been a clean penalty history for the past three years, with no incurred tax penalties and
- The taxpayer(s) paid all taxes due or has set up payment agreements, which are current.

For these reasons, we believe the qualifications for first-time abatement have been met. Your attention to this matter is greatly appreciated.

We can be reached at 844-447-7765 if you have questions or require further clarification.

Sincerely,
Nomo Tax