

**** **Note:** There are no absolutes in getting a waiver from the IRS. But I have found letters similar to this one to be very effective in getting a waiver of the penalty for first time offenders. If you have questions please feel free to contact me at my website www.advicefortaxpreparers.com.

If you find this waiver letter to be helpful I hope you will:

1. Forward it to nonprofits that you think would benefit from it.
2. Forward it to CPAs that could help other nonprofits get a waiver from the IRS.
3. Like this article (located at <http://www.advicefortaxpreparers.com/learning-how-to-get-the-irs-to-waive-a-nonprofit-late-filing-penalty/>) on Facebook and LinkedIn on my blog.

Finally, I will be publishing a book that teaches tax preparers how to succeed in a public accounting firm. Therefore, I hope you will tell any current or future accountants you know about my blog so they can learn from my posts and possibly buy the book when it is published. Thanks

Date (always date letters to the IRS)

Internal Revenue Service

P.O. Box xxx

City, State ZIP

Re: Charity

EIN: xx-xxxxxxx

Request for Penalty Abatement – 2013 Tax Return

Gentlemen:

The letter is in response to the late filing notice sent by the IRS on Month Day, Year.

The taxpayer respectfully requests that any late filing penalties be waived regarding the filing of the organization's tax return.

It was the organization's belief that the appropriate extensions had been filed and received by the IRS. Therefore, the organization believed that it was filing a timely filed tax return based on the extended due date. If the extensions were not received then it was simply due to a clerical mistake on our part and we apologize for the error. We would hope that the IRS could understand that this situation was an isolated instance and allow for a reduction or waiver of penalties on this issue.

We would also ask that you consider that this organization is essentially a volunteer organization. There is only one paid officer and no paid board of directors. Therefore, any penalties assessed against the organization will take funds directly away from the funds used to support the mission of the organization. You can see from the small size of the

organization that such a penalty would have a large impact on the ability of the organization to fund its operations.

In addition, we would also request that you consider the prior filing history of the organization. The organization has a history of filing its prior tax returns on time. Therefore, we believe that this shows good evidence that tries to file its tax returns on time and will continue to do so. Finally, as a CPA, I will take charge of making sure that any future extensions that need to be filed are properly handled. Therefore, the organization will have a system in place to make sure that any future tax returns are filed on a timely basis.

Therefore, for all of the above reasons, the taxpayer respectfully requests a waiver of the penalties for this tax return.

Please let me know if you have any additional questions regarding this issue.

Sincerely,

John Doe, CPA
Tax Manager