



Penalty appeal eligibility

If the IRS rejected your request to remove a penalty, you may be able to request an IRS Independent Office of Appeals (Appeals) conference or hearing. **You generally have 30 days from the date of the rejection letter to file your request for an appeal. Refer to your rejection letter for the specific deadline.**

You can file an appeal if **all** the following have occurred:

- You received a letter that the IRS assessed a failure to file and/or failure to pay penalty to your individual or business tax account,
- You sent a written request to the IRS asking to remove the penalty,
- The IRS denied your request to remove the penalty (penalty abatement),
- You received a letter denying your request, which gives you your appeal rights.

For an overview of the penalty appeals process, see [Publication 4576, Orientation to the Penalty Appeals Process](#) [PDF](#).

The two most common penalties that Appeals may remove (abate) are penalties that can have a reasonable cause:

- Failure to file
- Failure to pay

Reasonable cause is relief IRS may grant when a taxpayer exercises ordinary business care and prudence in determining their tax obligations but is unable to comply with those obligations due to circumstances beyond their control.

The IRS can also remove (abate) penalties because of **certain statutory exceptions and administrative waivers**. You can learn more about these in the [Internal Revenue Manual Penalty Handbook \(IRM 20.1.1\)](#):

- [Section 20.1.1.3.3.1, Statutory and Regulatory Exceptions](#)
- [Section 20.1.1.3.3.2, Administrative Waivers](#)

Eligibility guidelines

⊖ You filed your return on time and want to request a penalty appeal

Send a copy of the proof that you filed your return on time with your written Appeals request. Refer to [Requesting an appeal](#) for more information.

⊖ You paid your taxes on time and want to request a penalty appeal

You must provide proof that you paid your taxes on time by providing a copy (both front and back) of a cancelled check or other supporting documents. Refer to [Requesting an appeal](#) for more information.

If neither of the situations above apply to you, then you don't meet the reasonable cause criteria **unless** you **exercised ordinary business care and prudence** and there were **circumstances beyond your control** that prevented you from filing your return or paying your taxes on time. [Internal Revenue Manual Penalty Handbook \(IRM 20.1.1\)](#) explains such circumstances and provides details of information you can provide to support your position. Such circumstances include:

- [Section 20.1.1.3.2.2.1, Death, Serious Illness, or Unavoidable Absence](#)
- [Section 20.1.1.3.2.2.2, Fire, Casualty, Natural Disaster or other Disturbances](#)
- [Section 20.1.1.3.2.2.3, Unable to Obtain Records](#)
- [Section 20.1.1.3.2.2.4, Mistake Was Made](#)
- [Section 20.1.1.3.2.2.5, Erroneous Advice or Reliance](#)

If **none of these situations apply to you**, then you don't meet the reasonable cause criteria. However, if you still want Appeals' consideration, send an explanation of the detailed facts and circumstances with your appeal request. Refer to [Requesting an appeal](#) for more information.

Other penalty information

If you know you're eligible to file an appeal and you just need to know how, visit [Requesting an appeal](#).

If you want to learn more about penalty relief before you request an appeal, visit [Penalty relief](#) the [Internal Revenue Manual Penalty Handbook \(IRM 20.1.1\)](#).

If you'd rather speak to someone about appealing a penalty, visit [Let us help you](#) or contact the person identified on the IRS letter you received.

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