



# Penalty relief due to First Time Abate or other administrative waiver

You may qualify for relief from a penalty by administrative waiver if it's your first tax penalty or you meet other criteria allowed under tax law.

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## Penalty relief by administrative waiver

An administrative waiver provides relief from specific penalties under certain conditions. First Time Abate is the most common administrative waiver for individuals and businesses. Other administrative waivers can be addressed in issued IRS:

- [Policy Statements](#)
- [News Releases](#)
- [Notices](#) or other IRS formal communications

**Example:** New tax legislation is passed late in the year. Our guidance on the new law is delayed, so we publish a news release introducing an administrative waiver for automatic penalty relief. You are now eligible for penalty relief under the administrative waiver and don't need to take any action.




## Get help

- You can [authorize someone](#) to contact the IRS on your behalf
- See if you qualify for help from a [Low Income Taxpayer Clinic](#)
- If you can't resolve the penalty on your own, contact [Taxpayer Advocate Service](#), an independent organization within IRS
- If you can't find what you need online, call the IRS number on your notice or letter (prepare for long wait time)
- For more help, contact the [International](#)



## Penalties eligible for First Time Abate

Penalties eligible for First Time Abate include:


**Failure to File** – when the penalty is applied to:

- Tax returns – [IRC 6651\(a\)\(1\)](#) 
- Partnership returns – [IRC 6698\(a\)\(1\)](#) 
- S Corporation returns – [IRC 6699\(a\)\(1\)](#) 

**Failure to Pay** – when the tax

- Shown on the return is not paid by the due date – [IRC 6651\(a\)\(2\)](#) 
- Required to be shown on a return, but was not, and that tax was not paid by the date stated in the notice or demand for payment under [IRC 6651\(a\)\(3\)](#) 

**Failure to Deposit** – when the tax

- Was not deposited in the correct amount, within the prescribed time period, and/or in the required manner – [IRC 6656](#) 

You may receive relief from one or more of these penalties on a tax return during a single tax period. We consider First Time Abate relief regardless of the penalty amount.

## How to qualify for First Time Abate

You may qualify for First Time Abate for a penalty if you have a history of good tax compliance.

### History of good tax compliance

You are considered having a good tax compliance history if you:

- Filed the same return type, if required, for the past 3 tax years before the tax year you received the penalty.
- Didn't receive any penalties during the prior 3 years, or any penalty was removed for an acceptable reason other than First Time Abate

**Example:** You request First Time Abate for a Failure to Pay Penalty on your 2022 tax return. You don't have any unresolved penalties on tax returns for 2019, 2020 and 2021 and didn't get First Time Abate relief. Based on this information, you have a good history of compliance.

### Related

- [Special Filing Season Alerts](#)
- [IRS operations status](#)
- [Forms & Instructions](#)
- [International Taxpayers](#)
- [Penalty Relief](#)
- [When to File](#)
- [Internal Revenue Manual 20.1.1](#)
- [Understanding Your IRS Notice or Letter](#)

## Additional First Time Abate criteria

Relief can be granted if in addition to a history of good tax compliance:

- A total of four or more Failure to Deposit penalty waiver codes are not present in the prior three years.
- The Failure To Deposit penalty is not charged for [Electronic Federal Tax Payment System \(EFTPS\)](#) avoidance.

**Note:** The First Time Abate relief does not apply to returns with

- An event-based filing requirement
- The [Daily Delinquency Penalty \(DDP\)](#), or
- Information reporting that is dependent on another filing.

For more information, see the [Internal Revenue Manual 20.1.1 Penalty Handbook](#), Introduction and Penalty Relief.

## First Time Abate relief and unpaid tax

You can request First Time Abate for a penalty even if you haven't fully paid the tax on your return. However, the Failure to Pay Penalty will continue to increase until you pay the tax in full.

**Example:** You didn't fully pay your taxes in 2021 and got a notice with the balance due and penalty charges. You call us requesting penalty relief and we give you First Time Abate. We remove the penalty up to the date of your request. However, the penalty will continue to increase since the tax is not fully paid. Six months later you pay the tax in full and contact us again to request penalty relief under First Time Abate for the same return. We approve First Time Abate relief for the additional penalty amount that accrued until the date the tax was fully paid.

## How to request First Time Abate

Follow the instructions in the IRS notice you received.

Some penalty relief requests may be accepted over the phone. Call us at the toll-free number at the top right corner of your notice or letter. You don't need to specify First Time Abate or provide supporting documents in your request for relief. We will review your account information to see if you meet the requirements for First Time Abate.

If you choose not to call, send a written statement or [Form 843, Claim for Refund and Request for Abatement](#).

If you request [Reasonable Cause](#) relief but our records show you qualify for First Time Abate, we will apply First Time Abate. We will notify you that we granted you First Time Abate due to your good compliance history.

If you don't qualify for First Time Abate, we'll consider Reasonable Cause relief and notify you of our decision.

## How to appeal a penalty relief decision

If you received a notice or letter saying we didn't grant your request for First Time Abate relief, request a different type of [penalty relief](#) or see [Penalty Appeal Eligibility](#) for next steps.

## Interest relief

We charge interest on penalties. Interest increases the amount you owe until you pay your balance in full.

We'll automatically reduce or remove the related interest if any of your penalties are reduced or removed. For more information about the interest we charge on penalties, see [Interest](#).

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