

# Letter of Dispute for IRS Late Filing Penalties

Your Name  
Your Address  
City, State, Zip Code  
Email Address  
Phone Number  
Date

Internal Revenue Service  
Address of the IRS Office  
City, State, Zip Code

Subject: Dispute of Late Filing Penalty - Tax Year [Year]

Dear Sir/Madam,

I am writing to formally dispute the late filing penalty that has been assessed to my account for the tax year [Year]. My Social Security Number is [Your SSN].

According to your records, I filed my tax return on [Date of Filing]. However, I believe that the penalty was assessed in error due to [brief explanation of extenuating circumstances, e.g., medical issues, natural disaster, etc.]. I have enclosed [any supporting documents, such as medical records, proof of mailing, etc.] to support my claim.

I kindly request that you review my case and consider waiving the late filing penalty based on these circumstances. I have been a compliant taxpayer in the past, and I intend to continue to meet my obligations in the future.

Thank you for your attention to this matter. I look forward to your prompt response. Please feel free to contact me at [Your Phone Number] or [Your Email Address] should you need any further information.

Sincerely,

[Your Name]