To: Internal Revenue Service

Address: (Add the address listed on the notice your client received.)

**Taxpayer name:**

**Address:**

**TIN:**

**Form/year:**

**Subject:** Request for automatic abatement of IRC Section 6651(a)(2) penalty for 2012 Form XXXX via Notice 2013-24, due to delayed release of Form XXXX (list one or more of the late forms)

To whom it may concern:

The taxpayer listed above qualifies for relief of the Section 6651(a)(2) failure to pay penalty on Form XXXX for 2012.

The taxpayer filed an extension estimating his/her taxes in good faith. However, as described in Notice 2013-24, the taxpayer was affected by one of the delayed forms, Form XXXX.

The taxpayer properly paid the estimated amount owed by the original due date of the return, as well as any remaining amount owed on the return by the extended due date.

Please abate the failure to pay penalty under Notice 2013-24.

Sincerely,

John Doe, CPA for taxpayer