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_____
_____

Date: _____

Internal Revenue Service
_____

Taxpayer: _____
SSN: _____
IRS Form: _____
Tax Period: _____

To Whom It May Concern:

Enclosed is a copy of an IRS notice dated _____, assessing a penalty on my _____ for the _____ in the amount of $2 (two US dollars). Upon reviewing the notice and my own records, I have determined that the penalty may have been assessed for the following reason:

_____

There was no willful negligence on my part in the completion of my _____. I plan to address the issue in the following manner:

_____

Therefore, I respectfully request that the penalty in the amount of $2 be canceled due to reasonable cause.

Best,

_____

Enclosure