June 29, 2016

**VIA FEDERAL EXPRESS**

SO

Internal Revenue Services

150 Court Street

New Haven, CT 06510

**Re: TAXPAYER SSN xXXXX**

Dear Ms. SO:

TAXPAYER had a long history of payment compliance prior to a horrific car accident in 2002, in which the taxpayer suffered lifelong injuries that have impaired her day-to-day life. Moreover, she had a long history of filing compliance until further problems arose in 2012. Due to extensive brain damage as a result of the accident, Ms. TAXPAYER has impaired cognitive ability, which has caused her to lose her job on a nearly annual basis in the highly competitive field she works in. The constant fluctuation in income and change to independent contractor employment status in 2012 has made it nearly impossible for Ms. TAXPAYER to catch up on her tax debt. She has found some stability at her current job, but is required to outlay thousands of dollars of her own money each year to cultivate new client relationships and consistently generate new work.

Ms. TAXPAYER was involved in a serious car accident on October 26, 2002. She was a passenger in a car that sustained major damage to the right side of the car due to a collision with a tree and a light pole. She sustained severe injuries, including internal brain hemorrhage and lacerations to the right arm and leg. Jaws of life were used to extricate Ms. TAXPAYER. We’ve included photos of the vehicle—it is hard to believe someone could survive such a horrific wreck.

Ever since the accident, Ms. TAXPAYER’s life has never been the same. She sustained severe internal brain injuries which majorly impact her day to day life. She has continued word finding difficulty and difficulty thinking. The injury has impaired her short-term memory and cognitive processing.

As the medical reports detail, she suffered from Axonal shearing of the connective tissues in the brain and bleeding. She was unconscious for several days and suffered severely for years having to take speech therapy as well as physical therapy for broken joints in her writing hand and a broken ankle. In 2004-2006, she flunked the Florida bar after four attempts.

Not only has the accident taken a major toll on Ms. TAXPAYER’s physical and mental wellbeing—but also her emotional state. She has had bouts of depression, an enhanced startle response, and has less energy. She is also more emotional and quicker to lose her tempter (according to friends and family, Ms. TAXPAYER was previously an easy going person.)

Due to her dramatic change in personality after the accident, her then-husband walked out on her and their three children. She had to prematurely return back to work before fully recuperating, as she was now a single mother. When she returned to work in late November 2002, she was immediately pressured to generate new business. She was criticized by management that she was too emotional. Her boss fired her for “lack of effort” on March 21, 2003. She had been with the firm 19 years. Ever since, she has been unable to hold down a job for a significant period of time.

As Dr. DOCTOR notes in his medical report, “these cognitive and emotional deficits are permanent and have seriously compromised her ability to practice as a lawyer at the level she was able to perform prior to her accident.”

In addition to three doctors’ reports, we have included a WSJ article on internal brain injuries which describes how patients are known as the "walking wounded" as the injuries are not external but still real and problematic.

As the article discusses, there are numerous issues (including inability to switch mental tracks), and if not for the medicine she takes from the doctor recommended through the National Institute of Health (NIH), she could not stay awake to work through the day and function. While she works very hard and appears normal, she cannot manage new tasks well.

The repeated loss of jobs in 2003, 2006, 2007, 2009, 2011, 2013 took a toll on Ms. TAXPAYER’s finances and emotional state. The job she had in 2012 changed her status from an employee with taxes withheld to no withholding and required her to fund extensive national and international travel to try to convince clients to switch firms. She then lost her job again in 2013 and had to start another job in 2014 with no withholding and required her to fund travel to bring in clients. She exhausted all of her pension resources due to job losses and gaps to be rehired and that made catching up with the IRS taxes nearly impossible.

The taxpayer was completely overwhelmed in 2012, starting a job where no taxes were withheld and receiving k-1s in multiple states. Even the CPA she brought them to said he was confused and they were complex and difficult. The taxpayer also lost both of her parents the prior year, after caring for her mother through her battle with liver cancer. It is also important to note that the inheritance she received in 2015 went directly to pay the underpaid taxes from a joint return with her ex-husband that he refused to help pay.

Lastly, Ms. TAXPAYER is also suffering from hypertension and now under medical care from an internist for this medical condition related to the medical damages from the accident. The stress of her tax problems have only worsened the condition.

Ms. TAXPAYER clearly had no intention of disobeying the taxing statutes. It is our contention that requiring Ms. TAXPAYER to pay penalties and interest on those penalties would not support voluntary compliance by taxpayers, as there was clearly no willful intent to disobey the taxing statutes.

Clearly, the medical problems directly led to Ms. TAXPAYER’s inability to pay the taxes or file the returns when due. For these reasons, we respectfully requests abatement of all penalties and interest associated with late filing and failure to pay taxes due for 2012-2015 tax years.

Very truly yours,

Eric L. Green