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| C:\Users\jms\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\CY6PHXT7\GS logo 1.pngAttorneys at Lawwww.gs-lawfirm.com |  | **Amanda EvansEnrolled Agent/Paralegal**Phone: (203) 285-8545 x110Fax: (203) 286-4004aevans@gs-lawfirm.comOne Audubon St, Third FlNew Haven, CT 06511 |

March 15, 2022

**VIA FAX: (855)859-9965**

Internal Revenue Service

300 N Los Angeles St.

Room 3124, Group 19

Stop 5501

Los Angeles, CA 90012-3308

 **Re: Client Name**

 **Request for Penalty Abatement for Tax Years 2018, 2019, 2020 & 2021**

Dear RO:

 Client passed away on October 28, 2021, after losing his battle with brain cancer. Client’s tax issues which occurred in 2018-2021 are directly linked to his poor physical and mental health related to his cancer. We respectfully request your consideration of abatement for the failure to file and failure to pay penalties for tax years 2018-2021 inclusive.

 Client had some issues during 2008-2014 with the IRS as a result of matters stemming from his parents—in sum, his father invested in a bad company with a corrupt CEO at the helm (who ran off with investors’ money) ultimately leading his father, a successful physician, into bankruptcy. Client was business partners with his father and his financial situation was so heavily tied to his father’s. His father’s entanglement caused the taxpayer financial issues and stress on many levels. This instant request for penalty abatement does not include any of those earlier tax years.

After working through the above-referenced complications related to his father’s case, the taxpayer worked hard to get himself into tax compliance, timely filing and paying his taxes for tax years 2015, 2016, and 2017.

Beginning in 2018, there was a marked shift in the taxpayer’s life as the cancer progressed and it began to affect his mental faculties. Client refused to see a doctor and get properly diagnosed. In fact, when his issues, described in greater detail below, first came to light, his family and friends attributed it to difficulty coping with the death of his father in 2016 and then shortly after in 2018, the death of the taxpayer’s best friend (it was not until later that they were able to connect the dots and pinpoint the cancer as the root cause).

 As exemplified in the enclosed letters from the taxpayer’s spouse, mother-in-law and a third-party bookkeeper, everything started to go downhill in 2018 (and remained in chaos until his death). The intense emotional and physical outbursts, memory loss, difficulty thinking, isolation and hoarding behaviors were related to the brain cancer. In late 2018, the taxpayer’s spouse left him (after the physical outbursts became too much for her to handle) and he ceased managing his financial affairs.

 During 2018-2020, the taxpayer had good days and bad days. However, even on his good days, there was an unsettling feeling that something was not right. The undersigned can personally attest there were long periods of no contact, issues responding to simple requests for information, and difficulty recalling information. Despite the longstanding relationship with our law firm, the taxpayer did not disclose his health situation to us. We, like many close to him, became aware of his diagnosis when he was on his death bed.

 As support for the taxpayer’s request for penalty abatement for tax years 2018-2021, we submit the following:

1. Letter from Financial Advisor Name, financial advisor, evidencing that the taxpayer started making poor business decisions and falling behind in his financial obligations starting in 2018;
2. Letter from the taxpayer’s spouse, Spouses Name, describing the horror she endured as a result of his progressing disease and affirming the issues first arose in 2018 and continued until his death in 2021;
3. Letter from Mother in Law Name, the taxpayer’s mother-in-law, describing the taxpayer’s extreme changes in behavior and the devastating toll on the family; and
4. Photos showing the mail and important paperwork in trash bags and banker boxes littered throughout his house, the disorganized desk space where he worked, and the filth, clutter and garbage throughout the house (inside and out) as a result of his extreme hoarding and paranoia.

Given the brain cancer, the taxpayer did not have the mental capacity to fulfill his tax obligations. There was no willful disregard to disobey the taxing statutes; the taxpayer was very sick (and unfortunately, very stubborn and refused to seek proper treatment and help). It is our contention that requiring the 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. It is also important to note that Client left his surviving spouse (who did not work outside the home) and two minor children a financial mess—any forgiveness of the penalties will directly benefit the taxpayer’s family, who are struggling to try to make it through this difficulty time.

Please call with any questions.

 Very truly yours,

 Amanda Evans