

## IRM PROCEDURAL UPDATE

**DATE:** 12/03/2019

**NUMBER:** sbse-20-1219-1242

**SUBJECT:** New Minimum FTF Penalty Amount Imposed by Taxpayer First Act (TFA)

**AFFECTED IRM(s)/SUBSECTION(s):** 20.1.2.3.7.4

**CHANGE(s):**

**IRM 20.1.2.3.7.4 paragraph (1) Updated table for Legislative adjustment of minimum FTF penalty.**

1. If the return is more than 60 days late, and the normal computed penalty is less than the amount listed in the table below, then a minimum penalty applies:

<b>Return Due Date (w/o extension)</b>	<b>Minimum Amount</b>
On or before 12/31/2008	\$100.00
Between 01/01/2009 and 12/31/2015	\$135.00
Between 01/01/2016 and 12/31/2017	\$205.00
Between 01/01/2018 and 12/31/2019	\$210.00
Between 01/01/2020 and 12/31/2021	\$330.00

**NOTE:** The \$330 minimum in the table above is subject to inflation adjustments. Inflation adjustments are published at least annually via Revenue Procedures.