

IRM PROCEDURAL UPDATE

DATE: 01/10/2020

NUMBER: sbse-20-0120-0074

SUBJECT: New Minimum FTF Penalty Amount Imposed by Extenders and Disaster Relief Act of 2019 - Sec. 402

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:

Return Due Date (w/o extension)	Minimum Amount
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	\$435.00

NOTE: The \$435 minimum in the table above is subject to inflation adjustments. Inflation adjustments are published at least annually via Revenue Procedures.