

# Table of Contents

<b>Penalties.....</b>	<b>1</b>
<b>Taxpayer Penalties.....</b>	<b>7</b>
<b>Failure to file.....</b>	<b>7</b>
Federally declared exceptions .....	8
Fraudulent failure to file .....	9
Pass-through entities .....	10
<b>Failure to pay .....</b>	<b>11</b>
<b>Accuracy-related.....</b>	<b>13</b>
Negligence or disregard .....	15
Substantial understatement .....	17
<b>Penalty relief .....</b>	<b>21</b>
Reasonable cause .....	21
Statutory exceptions .....	25
Administrative waivers .....	26
Correction of IRS error .....	29
Penalty abatement process .....	29
<b>Tax Preparer Penalties.....</b>	<b>44</b>
<b>Circular 230.....</b>	<b>44</b>
<b>Section 6694.....</b>	<b>45</b>
Tax preparer .....	47
Income derived .....	48
Defenses.....	49
Substantial authority .....	50
<b>Section 6695(g).....</b>	<b>52</b>
<b>Appendix.....</b>	<b>57</b>
<b>Index.....</b>	<b>68</b>