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## Internal Revenue Manual 20.1.1.3.2.2.4

20.1.1.3.2.2.4 (12-11-2009)

### Mistake Was Made

1. The taxpayer may try to establish reasonable cause by claiming that a mistake was made. Generally, this is **not** in keeping with the **ordinary business care and prudence standard** and does not provide a basis for reasonable cause.
2. However, the reason for the mistake may be a supporting factor if additional facts and circumstances support the determination that the taxpayer exercised ordinary business care and prudence but nevertheless was unable to comply within the prescribed time.
3. Information to consider when evaluating a request for an abatement or non-assertion of a penalty based on a mistake or a claim of ignorance of the law includes, but is not limited to the following:
  - A. When and how the taxpayer became aware of the mistake.
  - B. The extent to which the taxpayer corrected the mistake.
  - C. The relationship between the taxpayer and the subordinate (if the taxpayer delegated the duty).
  - D. If the taxpayer took timely steps to correct the failure after it was discovered.
  - E. The supporting documentation.