If you have problems with the IRS, you can always write them a hardship letter. Here is an example of an IRS hardship letter.

August 24, 2009

Name: Terry Hart

Address: 34 Haycorn St., Tucson, TX

Contact no.: (123) 456-7777

RE: CP 14 balance due notice

To Whom It May Concern:

I am writing this letter as a reply to the notice you sent me last week regarding my underpaid tax. I was not able to pay my taxes recently because of a hardship that I am currently experiencing due to high medical bills.

I may be able to pay as soon as I can establish a good health and resume working. I would gladly appreciate it if we could meet and work things out regarding my situation. Please contact me on my home phone number (456-7890) if you wish to have an appointment with me so that I can be fully prepared with handling the situation.

Respectfully,

Terry Hart

8/24/09