Reasonable cause letter: Serious Illness or Hospitalization

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Replace every [bracketed] blank with your own facts and dates, and delete what does not apply. Only state what you can document.

[Your full name]
[Spouse's full name, if a joint return (optional)]
[Street address]
[City, state and ZIP code]
[Daytime phone number]

[Date]

Internal Revenue Service
[Address from your notice, or the IRS address for your state]

Re: Request for penalty relief for reasonable cause (Serious Illness or Hospitalization)
Taxpayer: [Your full name]
Taxpayer ID: [SSN or ITIN]
Tax form and year: [Tax form, for example 1040], [Tax year]
Notice: [Notice number, for example CP14] dated [Notice date]
Penalty: [Penalty name, for example failure-to-file], [Penalty amount]

Dear Sir or Madam:

I am asking the IRS to remove the [Penalty name, for example failure-to-file] penalty of [Penalty amount] for tax year [Tax year] for reasonable cause. Below I explain what happened, how it kept me from complying, and what I did to comply once I could. Copies of supporting documents are enclosed.

1. What Happened

On [Diagnosis Date], I was diagnosed with [Medical Condition] by Dr. [Treating Physician] at [Medical Facility]. This condition required [Treatment Description] from [Treatment Start Date] to [Treatment End Date]. During this period, I was [Incapacity Description].

2. How It Prevented Compliance

During this period, I was unable to [What You Couldnt Do] because [Specific Limitation]. My condition prevented me from [Activities Prevented] which are necessary to [Tax Obligation]. I was the [Sole Responsibility] person responsible for handling tax matters in my household.

3. Ordinary Business Care Exercised

Prior to this illness, I exercised ordinary business care by [Prior Care Actions]. I have a history of [Compliance History]. I had already [Preparation Before Illness (optional)] before becoming ill on [Date Illness Began].

4. Corrective Actions Taken

As soon as I was medically able, I took the following corrective actions: [Corrective Actions]. I [Filing/Payment Action] on [Date of Compliance], which was [Days After Recovery] days after [Recovery Event]. I have also [Preventive Steps (optional)] to prevent this situation from recurring.

For these reasons, I ask the IRS to remove the penalty. If you need more information, you can reach me at [Daytime phone number]. Thank you for considering my request.

Sincerely,

[Signature]
[Your full name]

[Spouse's signature, if a joint return (optional)]
[Spouse's full name, if a joint return (optional)]

Enclosures:
- Copy of notice [Notice number, for example CP14]
- Physician Letter
- Hospital Records
- Prescription Records