

<u>Knowledgebase</u> > <u>Tax Extensions</u> > <u>Does the IRS offer payment plans for unpaid taxes due?</u>

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Yes, the IRS will generally work with individuals and businesses who cannot afford to pay their tax liability by negotiating payment plans or installment agreements. To discuss payment plans, you should contact the IRS directly by submitting IRS Form 9465 (Installment Agreement Request) or by calling 1-800-829-1040.