

**Letter to Special Procedures - Concurrent
Advice of Referral of Judgment to United
States Attorney.**

_____ - CMN _____

Internal Revenue Service

Attention: Special Procedures

Re:

Taxpayer:

Id. No.:

Dear _____:

Judgment was entered in the above-entitled case on _____, against _____, for (_____ tax(es)) (§ 6672 penalty with respect to (name of corporation) _____), for the period _____, in the amount of _____, plus statutory interest. A copy of the judgment is enclosed.

We have completed our initial efforts, (having collected a total of \$ _____) (but were unable to effect any collection on the judgment).

At this time we are closing our file and referring this judgment to the United States Attorney for further collection efforts. If you have not already done so, please put a freeze on taxpayer's account to ensure that any overpayments of tax are not refunded but are credited to this judgment liability. Please conduct further investigations to determine what sources exist for satisfying the judgment, and advise the United States Attorney of any information so obtained. Also, you are requested to send the United States Attorney a copy of your annual Investigation Report of Judgment Debtor (Form 3347), if one is prepared.

If you locate property collectible by levy, please consult with the United States Attorney to determine which office should effect collection. If property is located which is not collectible by levy, you should request the United States Attorney to effect collection by procedures in aid of execution. If litigation is necessary to effect collection, including a suit to foreclose the federal tax lien, the Tax Division should be advised.

(The abstract of judgment was filed on _____,
and the judgment lien will expire on _____.)
(We have asked the United States Attorney to have the abstract of
judgment filed.) If you deem it appropriate, prior to the
expiration date, please request the United States Attorney to
extend the judgment lien. Also, please assure that the tax
lien(s) (is) (are) refiled, as necessary. When the judgment has
been paid in full, advise the United States Attorney, so that the
judgment may be marked satisfied.

The United States Attorney has authority to compromise
judgments not exceeding \$300,000, formally referred to that
office for collection, with the written concurrence of the
Internal Revenue Service. The United States Attorney will refer
to the Tax Division any offer to compromise a judgment as to
which a difference of opinion exists between that office and the
Internal Revenue Service, and will also refer to the Tax Division
any offer to compromise a judgment in excess of \$300,000.

Please let us know of any problems with respect to
collection of this judgment as to which we might be of
assistance, including any possible differences of view that might
arise between your office and the United States Attorney's office
in connection with the handling of this case.

Sincerely yours,

[NAME OF ASSISTANT ATTORNEY GENERAL]
Assistant Attorney General
Tax Division

By:

NAME OF CHIEF
Chief, _____ Section
_____ Region

Enclosure

cc: United States Attorney
District Counsel

