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Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 3307 - Personal Delivery of Notice of 6672 Penalty

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### Section 3307

**A. Provision(s) covered:** R.R.A. § 3307. Personal Delivery of Notice of Penalty Under Section 6672. I.R.C. § 6672(b)(1).

**B. Background:** Section 6672(b) of the Internal Revenue Code requires the Service to provide at least 60 days written notice to the taxpayer before the Service can assess the trust fund recovery penalty. Prior law required that the notice informing the person of the proposed assessment be mailed to the taxpayer's last known address. It was believed that additionally permitting personal service of the preliminary notice required by section 6672(b)(1) of the Internal Revenue Code may eliminate unnecessary disputes over whether the notice was properly addressed or received, and may also afford taxpayers and Service employees the opportunity to resolve trust fund penalty cases at an earlier stage.

**C. Change(s):** The legislation permits personal delivery of the written section 6672(b) notice, as an alternative to mailing the notice to the taxpayers last known address.

**D. Impact:** Impact should be minimal since the legislation simply codifies existing practice.

### E. Necessary Actions

#### 1. Actions/Procedures

Advise relevant personnel of the statutory change. Modify the IRM to reflect the statutory change.

2. Things we CAN do

Service by mail continues to be a viable means of serving the section 6672(b) notice.

**F. Other Special Comments:** None.

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