

**Letter to Special Procedures - Referral of  
Judgment for Collection**

\_\_\_\_\_ - CMN \_\_\_\_\_

Internal Revenue Service

Attention: Special Procedures

Re:

\_\_\_\_\_  
Taxpayer:  
Id. No.:

Dear \_\_\_\_\_:

Judgment was entered in the above 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 case  
to you 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.

(Based on information which we have obtained, it appears  
that the (judgment) (balance of the judgment) is uncollectible.  
(Taxpayer's whereabouts are unknown, but taxpayer's last known  
address is \_\_\_\_\_.)

Please conduct further investigations to determine  
(taxpayer's whereabouts and) if any sources exist for satisfying  
the judgment. If you discover that taxpayer has acquired real  
property please advise the United States Attorney for the  
\_\_\_\_\_ District of \_\_\_\_\_, where the  
judgment was entered, and the United States Attorney for the  
district in which the real property is located, requesting the  
transmittal of an abstract of judgment for filing in the new  
district.

(Based on information which we have obtained, it appears that you should levy on [Give information which may assist in locating assets or income, including copies of responses to interrogatories and other documents obtained through discovery.] \_\_\_\_\_, as well as on any other property that you locate.)

Please advise us if litigation is necessary to effect collection, including a suit to foreclose the federal tax lien, or an action on a fraudulent conveyance or transferee liability theory.

(The abstract of judgment was filed on \_\_\_\_\_, and the judgment lien will expire on \_\_\_\_\_.) If you deem it appropriate, prior to the expiration date, please request the United States Attorney to extend the judgment lien. You should also assure that the tax lien(s) (is) (are) refiled, as required.

Please advise us if you should obtain full satisfaction of the judgment, so that we may have it marked satisfied.

Please let us know of any problems with respect to collection of this judgment as to which we might be of assistance.

Sincerely yours,

[NAME OF ASSISTANT ATTORNEY]  
Assistant Attorney General  
Tax Division

By:

[NAME OF CHIEF]  
Chief, \_\_\_\_\_ Section  
\_\_\_\_\_ Region

Enclosure

cc: United States Attorney  
District Counsel