

**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 assets or income, including copies of responses to interrogatories and other documents obtained through discovery.]

Please advise us if litigation is necessary to effect collection, including a suit to foreclose the federal tax lien, theory.

(The abstract of judgment was filed on _____, you deem it appropriate, prior to the expiration date, please request the United States Attorney to extend the judgment lien. as required.

Please advise us if you should obtain full satisfaction of

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

Sincerely yours,

[NAME OF ASSISTANT ATTORNEY]

Tax Division

By:

Chief, _____

Enclosure

cc:

District Counsel