

DOJ Tax Division SETTLEMENT CHECKLIST

Case: \_\_\_\_\_ Attorney: \_\_\_\_\_

CMN: \_\_\_\_\_

Date offer received: \_\_\_\_\_

Tax Liability

Offer acknowledged or clarified?

IRS Views

SOP       Standard

Views attached \_\_\_\_\_  
(if Standard or Concession)

Views requested / date \_\_\_\_\_  
(if Standard or Concession, and not attached)

Individual 1040

Corporate 1120

Partnership 1065

S corp. 1120S

Gift 709

Estate 706

Other tax \_\_\_\_\_  
(specify)

TFRP 6672

6700

6701

Employment 941

Unemployment 940

Excise \_\_\_\_\_  
(specify)

Other penalty \_\_\_\_\_  
(specify)

Important Dates / Deadlines

\_\_\_\_\_

\_\_\_\_\_

Extension possible?  Yes  No

Year(s), period(s) or DoD:

Amount of Gov't Concession: \$ \_\_\_\_\_

- COLLECTION suits: do not include underpayment interest
- REFUND suits: do not include overpayment interest
- § 6226 PARTNERSHIP proceedings: FPAA adjustments multiplied by highest tax rate for all partners

If offer is based on **COLLECTIBILITY**, complete the following:

Form 433:  Received     Requested (if not received) \_\_\_\_\_     Verified by IRS

Returns for last 5 years:  Received     Requested (if not received) \_\_\_\_\_

Collateral Agreement:  Received     Requested (if not received) \_\_\_\_\_

Terms of payment:  Lump Sum \$ \_\_\_\_\_ Due date \_\_\_\_\_

Installments # \_\_\_\_\_ Due dates \_\_\_\_\_

To bear interest from \_\_\_\_\_  Rate specified \_\_\_\_\_

Security for payment \_\_\_\_\_

Judgment to be entered for \$ \_\_\_\_\_

Method of payment:  Certified check     Credit Card     Other \_\_\_\_\_

**\*\* For Refund Suits and § 6226 Partnership Proceedings, see back \*\***

If this is a **REFUND SUIT**, complete the following:

Overpayment computed by:  IRS  Taxpayer  Trial Attorney  DOJ Recom. Specialist

Current transcripts attached?  Yes  No If "No," date transcripts requested: \_\_\_\_\_

Is restricted interest involved?  Yes - identify carryback years \_\_\_\_\_  No

Is there an interest suspension under § 6404?  Yes  No

If "Yes," provide beginning and ending dates for periods of suspension:  
\_\_\_\_\_

Has taxpayer asked for interest netting?  Yes  No

If "Yes," identify netting periods and amounts: \_\_\_\_\_

Does offer affect basis?  Yes - identify dispositions in other years \_\_\_\_\_  No

Explain treatment under offer: \_\_\_\_\_

Does tax treatment under offer affect  other years?  other taxpayers?

Explain treatment under offer: \_\_\_\_\_

(note: § 1311 does not give relief after compromise)

Does offer provide for deducting attorneys fees for estate tax purposes?  Yes  No

Does executor affidavit state that fees have been or will be paid?  Yes  No

Have or will fees and expenses be deducted for income tax purposes?  Yes  No

Is plaintiff an estate suing for recovery of income or gift taxes?  Yes  No

Is treatment for estate tax, and income or gift taxes consistent?  Yes  No

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If this is a **§ 6226 PARTNERSHIP PROCEEDING**, complete the following:

Is offer made on behalf of all partners?  Yes  No

If "no," can other partners continue litigation?  Yes  No (see § 6224(b))

If "no," do other partners have a right to "consistent terms" under § 6224(b)?  Yes  No

Are penalties resolved by compromise?  Yes  No

If yes, does offer preclude a separate challenge for reasonable cause?  Yes  No

Is there an interest suspension under § 6404  Yes  No

If "Yes," provide beginning and ending dates for periods of suspension: \_\_\_\_\_

Does offer affect basis?  Yes - identify dispositions in other years \_\_\_\_\_  No

Explain treatment under offer: \_\_\_\_\_

Does tax treatment under offer affect  other years?  other taxpayers?

Explain treatment under offer: \_\_\_\_\_

(note: § 1311 does not give relief after compromise)

Does offer require:  Closing agreements  Computations