



U.S. Department of Justice
Tax Division

DJ 5 -
CMN

[Date]

**MEMORANDUM FOR [ACTING] ASSISTANT ATTORNEY GENERAL
[NAME]**

Re: Name of case, court docket no., court

**RECOMMENDATION RE [OFFER IN [PARTIAL] COMPROMISE]
[[PARTIAL] CONCESSION]**

Recusal(s) in this case: [None]

Nature of suit: [Suit for refund of 2001 income tax, plus interest]
[Suit to reduce to judgment assessment of estate tax of decedent dying MM/DD/YYYY]

Type of tax(es) and tax period(s):

Amount claimed by taxpayer: [\$000,000.00, plus interest]

[Amount claimed by Government:] [\$000,000.00, plus interest]

Amount to be paid by Government: [\$000,000.00]

Amount to be paid to Government: [\$000,000.00]

Recommendations:

Area/Chief Counsel: [Acceptance by letter dated _____]
[Rejection by letter dated _____]
[Classified SOP by letter dated _____]

Trial Attorney: Acceptance
Taxpayer's representative: Name, Esq.
Firm
Address
Telephone
Fax

QUESTION(S) PRESENTED

TERMS OF OFFER [CONCESSION RECOMMENDED] STATUTES AND
REGULATIONS INVOLVED

JURISDICTION

STATEMENT

DISCUSSION

CONCLUSION

Respectfully submitted,

[Name]
Trial Attorney