



U.S. Department of Justice
Tax Division

DJ
CMN

[Date]

Mr./Mrs./Ms. [Name]
[Address]

Re: [Case caption, court docket no., district]

Dear Mr./Mrs./Ms. [Name]:

This refers to the offer dated _____, you submitted to settle this case [the Internal Revenue Service's claim asserted in this [these] case(s) [against _____ for [_____ (tax(es)) [Section 6672 penalty with respect to (name of corporation) _____] for the period [_____] [against (describe the particular fund or property which is the subject of the settlement _____)].]

After careful consideration, this offer has been rejected on behalf of the Attorney General.

Sincerely yours,

cc: IRS Counsel