



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]:

Enclosed is a copy of the letter we sent today advising the proponent that we had rejected the offer 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 _____].]

In taking this action, the Department carefully considered the views expressed in your letter of _____. We rejected the offer, however, as we believed it did not adequately reflect [our litigating hazards] [the proponent's ability to pay]. [For use only when rejection is contrary to Internal Revenue Service recommendation.]

Sincerely yours,

Enclosures