



U.S. Department of Justice
Tax Division

DJ
CMN

[Date]

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

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

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

Enclosed is a copy of the letter we sent today advising the proponent that we accepted the offer to compromise this case.

Accordingly, we have authorized the Service Center to schedule an overpayment of \$ _____ in tax, \$ _____ in interest paid, and \$ _____ in penalties, plus statutory interest, subject to the provisions of Section 6402 of the Internal Revenue Code. Enclosed is a copy of the Form M-4457.¹

[This offer, a copy of which is enclosed, was not submitted for your views inasmuch as by letter dated _____, you (reclassified) (referred) this case under the settlement option procedure.]

[In taking this action, the Department carefully considered the views expressed in your letter of _____. We accepted the offer, however, as we believed it appropriately reflected [our litigating hazards.]

¹ When IRS is to prepare the computation, use the following language in place of this paragraph:

Accordingly, subject to the provisions of Section 6402 of the Internal Revenue Code, you are authorized and directed to cause the issuance of a refund of such tax, penalty and interest paid as you compute to be due under the terms of the settlement, plus statutory interest. Please promptly forward to us three copies of your recomputation. Please request the Service Center to send us three copies each of the notice of adjustment and the statutory interest computation. The refund check(s) should be sent to this office for delivery in accordance with 26 C.F.R. 301.6402-2(f)(2).

Your administrative file(s) [is] [are] returned herewith.

Sincerely yours,

Enclosures