



**U.S. Department of Justice**  
Tax Division

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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 had accepted the offer to compromise this case. The terms of the offer and acceptance are set forth in our letter to the proponent.

You are hereby authorized and directed to take appropriate action to reflect the settlement of this matter in your records and to carry out its terms [, including, at the appropriate time, [the release of the lien(s) against [name of taxpayer] \_\_\_\_\_ for the tax(es) [penalty] at issue in this case] [the discharge of [describe fund or property involved] \_\_\_\_\_ from the lien(s) against [name of taxpayer] \_\_\_\_\_ for the tax(es) [penalty] at issue in this case.<sup>1</sup>

[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] [the proponent's ability to pay].]

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<sup>1</sup> A lien should be released only when the tax liability is going to be totally extinguished as the result of the settlement. On the other hand, property should be discharged from the lien when the lien will no longer attach to that property as the result of the settlement, but will otherwise remain in full force and effect.

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

Sincerely yours,

Enclosures