

DATE:

TO: Service Campus  
[address]  
[fax]

FROM: [name], Chief, [name of section]  
[telephone, fax nos.]

TAXPAYER: [Name] SSN/TIN:

Refund pursuant to: \_\_\_ judgment \_\_\_ settlement \_\_\_ Government concession

Type of Tax:

Tax Period(s):

The taxpayer will be credited with an overpayment of \$\_\_\_\_\_, plus statutory interest from [date].

In the case described below, instituted by taxpayer to recover a refund of certain estate-tax liabilities, a refund has been authorized on behalf of the Attorney General. Subject to the provisions of Section 6402 of the Internal Revenue Code, you are authorized to issue a refund of the amounts of tax shown above, plus statutory interest thereon pursuant to the terms of the settlement.

The notice of adjustment should contain the following statement:

This notice of adjustment is issued pursuant to directions from the Department of Justice relative to tax, penalties and interest paid for [tax type]. Payment of the sum(s) mentioned herein is made and accepted in accordance with the terms of a settlement agreement whereby the case of [case caption, docket number, court] filed [date] is to be dismissed with prejudice.

Under the provisions of section 6402 of the Internal Revenue Code, any overpayment may be credited against any other tax liability of the person who made the overpayment. Please send the refund check or notice of credit, along with a copy of the Notice of Adjustment and the statutory interest computation, to the Assistant Attorney General, Tax Division, Department of Justice, P.O. Box 310, Washington, D.C. 20044.

\_\_\_\_\_  
Chief, \_\_\_\_\_

Enclosures:

Computation [dated \_\_\_] - 1 copy