



Internal Revenue Service

Department of the Treasury

Date:

Contact Person:

Employee ID Number:

Contact Telephone Number:

Fax Number:

Contact Hours:

Re:

Amount of Assessed Penalty(s):

I.R.C. Section(s):

Tax Period(s) Ended:

Dear

[Use required selectable paragraph(s) from page 1.]

Payment Information

Interest and penalties continue to accrue on the balance due until date of payment. If you have not paid the balance due in full, you may send your payment to the Internal Revenue Service Center address listed on your notice. Please make your check, money order or cashier's check payable to the U.S. Treasury.

What To Do If You Don't Agree

If you do not agree with this determination, your next level of appeal of the penalties would be to file a formal suit with either the United States District Court or the United States Court of Federal Claims. To continue the appeal you must:

- Pay the balance due on the assessed penalty(s)
- File a claim on Form 843, Claim for Refund and Request for Abatement, with the Service Center that processed the applicable return and include a statement requesting your claim be immediately disallowed.
- You'll receive a formal notice of claim disallowance
- You have two years from the date of this formal claim disallowance to bring formal suit

For information about procedures for filing suit in either of the courts, contact the clerk of your United States District Court or of the United States Court of Federal Claims.

After your case is closed, you may be contacted by an outside vendor who will request your participation in an Appeals customer satisfaction survey. Participation in the survey is voluntary and the vendor will not ask for any personal or financial information. We are committed to continuously improving the Appeals process through feedback from our customers. If you are selected, your opinion of the Appeals process would be very much appreciated.

However, if you have any additional questions, please contact me at the telephone number on the first page of this letter.

Sincerely,

FOIA Request