

Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes

Instructions: The interviewer *must* prepare this form either in person or via telephone. *Do not* leave any information blank. Enter "N/A" if an item is not applicable.

Section I - Person Interviewed

1. Name	2. Social Security Number (SSN)
3. Address (street, city, state, ZIP code)	4. Home telephone number ()
6. Name of Business and Employer Identification Number (EIN)	5. Work telephone number ()
7. Did you use a third-party payer, such as a payroll service? <input type="checkbox"/> Yes (If yes complete Section VI A) <input type="checkbox"/> No	

8. What was your job title and how were you associated with the business? (Describe your duties and responsibilities and dates of employment.) If person being interviewed is a payroll service provider or a professional employer organization, complete Section VI B

Section II - Responsibilities

1. State whether you performed any of the duties / functions listed below for the business and the time periods during which you performed these duties.

Did you...	Yes	No	Dates	
			From	To
a. Determine financial policy for the business?	<input type="checkbox"/>	<input type="checkbox"/>		
b. Direct or authorize payments of bills/creditors?	<input type="checkbox"/>	<input type="checkbox"/>		
c. Prepare, review, sign, or authorize transmit payroll tax returns?	<input type="checkbox"/>	<input type="checkbox"/>		
d. Have knowledge withheld taxes were not paid?	<input type="checkbox"/>	<input type="checkbox"/>		
e. Authorize payroll?	<input type="checkbox"/>	<input type="checkbox"/>		
f. Authorize or make Federal Tax Deposits?	<input type="checkbox"/>	<input type="checkbox"/>		
g. Authorize the assignment of any EFTPS or electronic banking PINS/passwords?	<input type="checkbox"/>	<input type="checkbox"/>		
h. Could other individuals do any of the above? (Complete Section IV and V)				
Name <input style="width:300px;" type="text"/>	Contact Number <input style="width:100px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	
i. Have signature authority or PIN assignment on business bank accounts?				
Bank Name(s) <input style="width:300px;" type="text"/>	Account Number(s) <input style="width:150px;" type="text"/>			

Section III - Signatures

I declare that I have examined the information given in this interview and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person interviewed	Date
Signature of Interviewer	Date
Date copy of completed interview form given to person interviewed	▶

Taxpayer Statement on Page 4: Yes No Interview Continued on subsequent pages? Yes No

Interview Handouts ("X" if given or explain why not in case history.)

Notice 609, Privacy Act Notice **Notice 784**, Could You be Personally Liable for Certain Unpaid Federal Taxes?

Section IV - Business Information

1. List corporate positions below, identifying the persons who occupied them and their dates of service.

Position (e.g. president, director)	Name	Address	Dates

2. Did/does the business use the Electronic Federal Tax Payment System (EFTPS) to make Federal Tax Deposits (FTD's) or payments?

- No
 Yes If yes, to whom are the PINS or passwords assigned _____

3. Other than the EFTPS, does the business do any other banking electronically?

- No
 Yes Where _____
 To whom are the PINS/passwords assigned _____

4. Does the business file Form 941 electronically?

- No Who is authorized to sign Form 941 _____
 Yes Who files the returns electronically _____

Section V - Knowledge / Willfulness

1. During the time the delinquent taxes were increasing, or at any time thereafter, were any financial obligations of the business paid? (such as rent, mortgage, utilities, vehicle or equipment loans, or payments to vendors)

- No
 Yes Which obligations were paid? _____

Who authorized them to be paid? _____

2. Were all or a portion of the payrolls met?

- No
 Yes
 Who authorized _____

3. Did any person or organization provide funds to pay net corporate payroll?

- No
 Yes (explain in detail and provide name)

4. When and how did you first become aware of the unpaid taxes?

5. What actions did you attempt to see that the taxes were paid?

6. Were discussions ever held by stockholders, officers, or other interested parties regarding nonpayment of the taxes?

- No
 Yes

Identify who attended, dates, any decisions reached, and whether any documentation is available.

7. Who handled IRS contacts such as phone calls, correspondence, or visits by IRS personnel?

When did these contacts take place, and what were the results of these contacts?

Section VI - Payroll Service Provider (PSP) or Professional Employer Organization (PEO)**A - Third-Party Payer Arrangements***(complete this section only if you are interviewing a taxpayer who used a third-party payer)*

1. Who signed the service contract or entered into the agreement for services with the third-party payer?	2. Who in the business handled the contacts with the third-party payer?
3. Who was your contact at the third-party payer?	4. How were funds to be made available for the third-party payer to pay the taxes? Name of Bank(s) and Account number(s) from which funds were to be transferred.
5. What actions did you take to verify the third-party payer was filing returns, or making required payments?	6. Were funds available for the third-party payer to use for payment of the taxes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain in detail how and when the money was transferred to the third-party.
7. Were you aware that the third-party payer was not making the required payments? <input type="checkbox"/> Yes <input type="checkbox"/> No	8. Did you receive IRS notices indicating that the employment tax returns were not filed, or that the employment taxes were not paid? <input type="checkbox"/> Yes <input type="checkbox"/> No

B - Third-Party Payer Companies*(complete this section only if you are interviewing a Third-Party Payroll Service Payer)*

1. Who in your organization handled the contacts with the client?	2. Who was your contact at the client business?
3. Who at the client business signed the service contract or entered into the agreement for services?	4. Who had control over the payments of the client's employment taxes?
5. How were funds to be made available from the client business to pay the taxes?	
Bank Name(s)	Account Number(s)
6. Were there funds actually available for you to make the tax payments? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain in detail how and when the money was transferred to the third-party.	
If no, what actions did you take to attempt to collect the funds from the client?	

Section VII - Personal Liability for Excise Tax Cases*(Complete only if Business is required to file Excise Tax Returns)*

1. Are you aware of any required excise tax returns which have not been filed? <input type="checkbox"/> No <input type="checkbox"/> Yes <i>(list periods)</i>	2. With respect to excise taxes, were the patrons or customers informed that the tax was included in the sales price? <input type="checkbox"/> No <input type="checkbox"/> Yes
3. If the liability is one of the "collected" taxes (<i>transportation of persons or property and communications</i>), was the tax collected? <input type="checkbox"/> No <input type="checkbox"/> Yes	4. Were you aware, during the period tax accrued, that the law required collection of the tax? <input type="checkbox"/> No <input type="checkbox"/> Yes

Internal Revenue Service

Department of the Treasury

Date:

Number of this Letter:

Person to Contact:

Employee Number:

IRS Contact Address:

IRS Telephone Number:

Employer Identification Number:

Business Name and Address:

Dear

Our efforts to collect the federal employment or excise taxes due from the business named above have not resulted in full payment of the liability. We therefore propose to assess a penalty against you as a person required to collect, account for, and pay over withhold taxes for the above business.

Under the provisions of Internal Revenue Code section 6672, individuals who were required to collect, account for, and pay over these taxes for the business may be personally liable for a penalty if the business doesn't pay the taxes. These taxes, described in the enclosed Form 2751, consist of employment taxes you withheld (or should have withheld) from the employees' wages (and didn't pay) or excise taxes you collected (or should have collected) from patrons (and didn't pay), and are commonly referred to as "trust fund taxes."

The penalty we propose to assess against you is a personal liability called the Trust Fund Recovery Penalty. It is equal to the unpaid trust fund taxes which the business still owes the government. If you agree with this penalty for each tax period shown, please sign Part 1 of the enclosed Form 2751 and return it to us in the enclosed envelope.

If you don't agree, have additional information to support your case, and wish to try to resolve the matter informally, contact the person named at the top of this letter within ten days from the date of this letter.

You also have the right to appeal or protest this action. To preserve your appeal rights you need to mail us your written appeal within 60 days from the date of this letter (75 days if this letter is addressed to you outside the United States). The instructions below explain how to make the request.

APPEALS

You may appeal your case to the local Appeals Office. Send your written appeal to the attention of the Person to Contact at the address shown at the top of this letter. The dollar amount of the proposed liability for each specific tax period you are protesting affects the form your appeal should take.

For each period you are protesting, if the proposed penalty amount is:

You should:

\$25,000 or less

Send a letter listing the issues you disagree with and explain why you disagree. (Small Case Request).

More than \$25,000

Submit a formal Written Protest.

One protest will suffice for all the periods listed on the enclosed Form 2751, however if any one of those periods is more than \$25,000, a formal protest must be filed. Include any additional information that you want the Settlement Officer/Appeals Officer to consider. You may still appeal without additional information, but including it at this stage will help us to process your request promptly.

A SMALL CASE REQUEST should include:

1. A copy of this letter, or your name, address, social security number, and any information that will help us locate your file;
2. A statement that you want an Appeal's conference;
3. A list of the issues you disagree with and an explanation of why you disagree. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and or/ any computation errors that you believe we made.

Please submit two copies of your Small Case Request.

A formal **WRITTEN PROTEST** should include the items below. Pay particular attention to item 6 and the note that follows it.

1. Your name, address, and social security number;
2. A statement that you want a conference;
3. A copy of this letter, or the date and number of this letter;
4. The tax periods involved (see Form 2751);
5. A list of the findings you disagree with;
6. A statement of fact, signed under penalties of perjury, that explains why you disagree and why you believe you shouldn't be charged with the penalty. Include specific dates, names, amounts, and locations which support your position. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and/or any computation errors you believe we made;

NOTE:

To declare that the statement in item 6 is true under penalties of perjury, you must add the following to your statement and sign it:

"Under penalties of perjury, I declare that I have examined the facts presented in this statement and any accompanying information, and, to the best of my knowledge and belief, they are true, correct, and complete."

7. If you rely on a law or other authority to support your arguments, explain what it is and how it applies.

REPRESENTATION

You may represent yourself at your conference or have someone who is qualified to practice before the Internal Revenue Service represent you. This may be your attorney, a certified public accountant, or another individual enrolled to practice before the IRS. If your representative attends a conference without you, he or she must file a power of attorney or tax information authorization before receiving or inspecting confidential tax information. Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, may be used for this purpose. Both forms are available from any IRS office. A properly written power of attorney or authorization is acceptable.

If your representative prepares and signs the protest for you, he or she must substitute a declaration stating:

1. That he or she submitted the protest and accompanying documents, and
2. Whether he or she knows personally that the facts stated in the protest and accompanying documents are true and correct.

CLAIMS FOR REFUND AND CONSIDERATION BY THE COURTS

CONSIDERATION BY THE COURTS

If you and the IRS still disagree after your conference, we will send you a bill. However, by following the procedures outlined below, you may take your case to the United States Court of Federal Claims or to your United States District Court. These courts have no connection with the IRS.

Before you can file a claim with these courts, you must pay a portion of the tax liability and file a claim for refund with the IRS, as described below.

SPECIAL BOND TO DELAY IRS COLLECTION ACTIONS FOR ANY PERIOD AS SOON AS A CLAIM FOR REFUND IS FILED

To request a delay in collection of the penalty by the IRS for any period as soon as you file a claim for refund for that period, you must do the following within 30 days of the date of the official notice of assessment and demand (the first bill) for that period:

1. Pay the tax for one employee for each period (quarter) of liability that you wish to contest, if we've based the amount of the penalty on unpaid employment taxes; or pay the tax for one transaction for each period that you wish to contest, if we've based the amount of the penalty on unpaid excise tax.
2. File a claim for a refund of the amount(s) you paid using Form(s) 843, Claim for Refund and Request for Abatement.
3. Post a bond with the IRS for one and one half times the amount of the penalty that is left after you have made the payment in Item 1.

If the IRS denies your claim when you have posted this bond, you then have 30 days to file suit in your United States District Court or the United States Court of Federal Claims before the IRS may apply the bond to your trust fund recovery penalty and the interest accruing on this debt.

CLAIM FOR REFUND WITH NO SPECIAL BOND

If you do not file a special bond with a prompt claim for refund, as described above, you may still file a claim for refund following above action items 1 and 2, except these action items do not have to be taken in the first 30 days after the date of the official notice of assessment and demand for the period.

If IRS has not acted on your claim within 6 months from the date you filed it, you can file a suit for refund. You can also file a suit for refund within 2 years after IRS has disallowed your claim.

You should be aware that if IRS finds that the collection of this penalty is in jeopardy, we may take immediate action to collect it without regard to the 60-day period for submitting a protest mentioned above.

For further information about filing a suit you may contact the Clerk of your District Court or the Clerk of the United States Court of Federal Claims, 717 Madison Place, NW, Washington, D.C. 20005.

If we do not hear from you within 60 days from the date of this letter (or 75 days if this letter is addressed to you outside the United States), we will assess the penalty and begin collection action.

Sincerely yours,

Revenue Officer

Enclosures:
Form 2751
Publication 1
Envelope

Proposed Assessment of Trust Fund Recovery Penalty
(Sec. 6672, Internal Revenue Code, or corresponding provisions of prior internal revenue laws)

Report of Business Taxpayer's Unpaid Tax Liability

Name and address of business

BUSINESS NAME
STREET ADDRESS
CITY, STATE, ZIP

Tax Return Form Number	Tax Period Ended	Date Return Filed	Date Tax Assessed	Identifying Number	Amount Outstanding	Penalty
941	12/31/2016	05/18/2017	07/10/2017	xx-xxx-1111	\$31,928.62	\$25,939.84
941	03/31/2017	05/18/2017	07/10/2017	xx-xxx-1111	\$56,143.81	\$34,929.60
Totals:					\$88,072.43	\$60,869.44

Agreement to Assessment and Collection of Trust Fund Recovery Penalty

Name, address, and social security number of person responsible

Responsible person's name
xxx-xx-1111
Street Address
City, State Zip

I consent to the assessment and collection of the penalty shown for each period, which is equal either to the amount of federal employment taxes withheld from employees' wages or to the amount of federal excise taxes collected from patrons or members, and which was not paid over to the Government by the business named above. I waive the 60 day restriction on notice and demand set forth in Internal Revenue Code Section 6672(b).

Signature of person responsible

Date

Revenue Procedures, Revenue Procedure 2002-26, Rev. Proc. 2002-26, Internal Revenue Service, (Apr. 14, 2002)

[Click to open document in a browser](#)

Revenue Procedure 2002-26 2002-1 CB 746, April 14, 2002

Superseding: [Rev. Rul. 73-304](#), [Rev. Rul. 73-305](#), [Rev. Rul. 79-284](#), [Rev. Rul. 79-304](#)

[[Code Secs. 163](#), [6601](#), [6672](#) and [7122](#)]

Deficiencies: Taxes, penalties and interest: Partial payment: Allocation of: Offers in compromise..–

The IRS has updated and restated its position regarding the way in which it applies a partial payment of tax, penalty and interest for one or more taxable periods. The new guidelines apply to all taxes under the Internal Revenue Code with the exception of alcohol, tobacco and firearms taxes and the harbor maintenance tax. Voluntary partial payments of assessed tax, penalties and interest will be applied as designated by the taxpayer in specific written directions or pursuant to the terms of offers in compromise and collateral agreements. If no designation is made, the payments will be allocated by the IRS to periods in the order of priority that it deems will serve its best interest. Finally, the portion of a payment that is applied to interest is treated as paid in the year in which the payment is made. [Rev. Rul. 73-304](#), 1973-2 CB 42, [Rev. Rul. 73-305](#), 1973-2 CB 43, and [Rev. Rul. 79-284](#), 1979-2 CB 83, are superseded. BACK REFERENCES: ¶9104.0525, ¶9104.63, ¶9104.664, ¶39,415.329, ¶39,415.50, ¶39,780.14 and ¶41,130.01.

SECTION 1. PURPOSE

The purpose of this revenue procedure is to update and restate the Internal Revenue Service's position regarding the application, by the Service, of a partial payment of tax, penalty, and interest for one or more taxable periods. This revenue procedure supersedes [Rev. Rul. 73-304](#) (1973-2 C.B. 42); [Rev. Rul. 73-305](#) (1973-2 C.B. 43); and [Rev. Rul. 79-284](#) (1979-2 C.B. 83).

SECTION 2. SCOPE

This revenue procedure applies to all taxes under the Internal Revenue Code, except alcohol, tobacco, and firearms taxes and the harbor maintenance tax. For purposes of this revenue procedure, the term "penalty" includes any additional amount, addition to tax, or assessable penalty.

SECTION 3. PROCEDURE

.01 If additional taxes, penalty, and interest for one or more taxable periods have been assessed against a taxpayer (or have been mutually agreed to as to the amount and liability but are unassessed) at the time the taxpayer voluntarily tenders a partial payment that is accepted by the Service and the taxpayer provides specific written directions as to the application of the payment, the Service will apply the payment in accordance with those directions.

.02 If additional taxes, penalty, and interest for one or more taxable periods have been assessed against a taxpayer (or have been mutually agreed to as to the amount and liability but are unassessed) at the time the taxpayer voluntarily tenders a partial payment that is accepted by the Service and the taxpayer does not provide specific written directions as to the application of payment, the Service will apply the payment to periods in the order of priority that the Service determines will serve its best interest. The payment will be applied to satisfy the liability for successive periods in descending order of priority until the payment is absorbed. If the amount applied to a period is less than the liability for the period, the amount will be applied to tax, penalty, and interest, in that order, until the amount is absorbed.

.03 Payments made pursuant to the terms of offers in compromise (or offers in compromise and collateral agreements) that have been accepted by the Government in compromise of outstanding tax liabilities, in accordance with [§7122 of the Internal Revenue Code](#), will be applied as follows:

(1) If an offer in compromise and collateral agreement have been accepted by the Government in compromise of an outstanding liability and the offer in compromise and collateral agreement provide for the allocation of payments made pursuant thereto, payments made pursuant to the agreements will be applied by the Service in accordance with the terms of the agreements.

(2) In all other cases, the Service will apply payments, whether paid in installments or in a lump sum and whether paid pursuant to the offer or a collateral agreement, to periods in the order of priority that the Service determines will serve its best interest. The payment will be applied to satisfy the liability for successive periods in descending order of priority until the payment is absorbed. If the amount applied to a period is less than the liability for the period, the amount will be applied to tax, penalty, and interest, in that order, until the amount is absorbed.

.04 If any part of a payment is applied to interest under the rules set forth in this revenue procedure, the amount applied to interest is treated for purposes of [§163 of the Code](#) as interest paid in the year in which the payment is made. Under [§163](#), interest paid or accrued in a taxable year may be deducted in calculating taxable income for the year except to the extent such interest is personal interest as defined in [§163\(h\)](#) and §1.163-9T(b)(2) of the Income Tax Regulations or is otherwise disallowed under applicable provisions of the Internal Revenue Code and Income Tax Regulations.

SECTION 4. EFFECT ON OTHER DOCUMENTS

[Rev. Rul. 73-304](#), [Rev. Rul. 73-305](#), and [Rev. Rul. 79-284](#) are hereby superseded.

SECTION 5. DRAFTING INFORMATION

The principal author of this revenue procedure is Inga Plucinski of the Office of Associate Chief Counsel (Procedure and Administration), Administrative Provisions and Judicial Practice. For further information regarding this revenue procedure, contact Emly Berndt at (202) 622-4940 (not a toll-free call).

CERTIFIED MAIL

January 11, 2011

Internal Revenue Service
ATTN:
Street
City

RE: TAXPAYER
233 STREET
Town, CT XXXX
SSN:

Dear Ms. REVENUE OFFICER:

My power of attorney (Form 2848) to represent taxpayers in this matter has previously been sent to you and is on file.

Reference is made to the November 18, 2010 letter that proposed an assessment for unpaid trust funds in regard to the above named taxpayer for Non-Compliant Construction LLC, a copy of which is attached. This is to protest the proposed assessment and to request a conference with the Appeals Division. The following information is submitted in support of this appeal.

I. CONFERENCE

The taxpayer wants to appeal the determination of the Internal Revenue Service, and requests a hearing before the Regional Office of Appeals in the East Hartford, Connecticut Appeals office.

II. NAME AND ADDRESS

TAXPAYER
233 STREET
Town, CT 06786
SSN: 043-60-8128

III. DATE AND SYMBOLS FROM LETTER

November 18, 2010
Letter 1153 (Rev. 3-2002)

IV. TAX PERIODS

6/30/2007
9/30/2007
12/31/2007
3/31/2008
6/30/2008
9/30/2008
12/31/2008
3/31/2009
6/30/2009
9/30/2009
12/31/2009
3/31/2010
6/30/2010

V. ITEMIZED SCHEDULE OF APPEAL ITEMS

The determination that the taxpayer is a responsible person as defined in IRC § 6672 for the unpaid trust funds for the tax periods listed above in the amount of \$120,661.73.

VI. STATEMENT OF FACTS

The taxpayer works as a part-time bookkeeper for Non-Compliant Construction, LLC, FEIN _____. The taxpayer's involvement with the business is very limited: for the entire year 2010 she was paid a grand total of \$2,500.

The owner of the business, Michael Non-Compliant, is frequently on job sites and, as a convenience, gave the taxpayer signature authority. When it was time to pay a vendor or the employees, if Mr. Non-Compliant was otherwise unavailable he would call in the numbers to the taxpayer and authorize her to cut checks, which she did sign.

At no time was the taxpayer ever involved in financial decisions of the company, her signing of checks was a mere convenience for the owner, and was simply a mechanical process: the taxpayer never decided who to pay or what to pay.

In early 2009 the taxpayer was interviewed by Revenue Officer _____ in Waterbury, Connecticut and concluded that the taxpayer was not responsible for the unpaid payroll taxes. It was only recently that Revenue Officer _____ decided to propose an assessment against the taxpayer that covers not only new periods of 2009 and 2010 but the old periods that Ms. _____ had concluded the taxpayer was not responsible.

VII. LAW AND AUTHORITIES

The issue is whether the taxpayer meets the definition of a “responsible person” and therefore responsible for the trust fund portion of the payroll taxes under IRC § 6672.

IRC § 6672 states the following:

Any person *required to collect, truthfully account for, and pay over* any tax imposed by this title who *willfully* fails to collect such tax, or truthfully account for and pay over such tax, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty equal to the total amount of the tax evaded, or not collected, or not accounted for and paid over.

Pursuant to IRC § 6672 and Regulation § 301.6672-1, the Trust Fund Recovery penalty is only imposed on individuals who:

1. Were required to collect, account for and pay over the taxes, and
2. Willfully failed to do so.

The specific elements of responsibility generally focus on the individual’s actual authority over the Company’s financial affairs, including the individual’s ownership of the company, acting as an officer or director of the company, or as an employee of the company who was in a position to make sure the payroll taxes were paid.

There are a number of tax cases concluding that, where check-signing authority establishes responsible person status, the individual in question generally *has authority over corporate affairs extending well beyond the mere authority to sign checks*. Thus, the authority to sign checks (and the actual signing of checks), without more, does not support a finding of responsible person status. This generally is the case where the signing of checks by an individual is purely a mechanical function, with a superior making the actual decision regarding the issuance of the checks.¹

Based upon the foregoing, the taxpayer is not be a responsible person for the company’s unpaid payroll taxes and lacked the requisite willfulness, both of which are required elements under IRC § 6672.

¹ *Barrett v. U.S.*, 580 F.2d 449 (Ct. Cl. 1978) (Wife of founder of corporation not responsible person where she only signed checks at the direction of her husband); *Carlson v. U.S.*, 91-1 USTC ¶50,262 (D. Utah 1991) (Signatory on checking account only as a convenience to the corporate principals not indicative of responsible person status); *In re DeMarco*, 258 B.R. 480 (Bankr. M.D. Fla. 1999).

This protest was prepared by the undersigned based upon direct involvement of TAXPAYER. To the best of my knowledge and understanding all of the statements of facts contained in the protest are true and correct.

Very truly yours,

Eric L. Green, Esq.

Enclosures

c: TAXPAYER

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 2:18-cv-1258

CHRISTIE ROSETTA ROBINSON d/b/a
CRR SERVICES, LLC,

Defendants.

**STIPULATION FOR ENTRY OF CONSENT JUDGMENT AND
PERMANENT INJUNCTION ORDER**

Plaintiff United States and defendant Christie Robinson (“Robinson”), doing business as CRR Services, LLC (“CRR”) (the “Parties”), stipulate and agree as follows:

1. On February 7, 2018, the United States filed a Complaint for Permanent Injunction pursuant to 26 U.S.C. §§ 7402, 7407, and 7408 against Robinson.
2. Robinson admits that this Court has subject matter and personal jurisdiction over her.
3. The Parties stipulate to resolve this matter through a Consent Judgment and Permanent Injunction Order, and hereby consent to entry of final judgment and entry of the following Permanent Injunction Order in the above-captioned case.
4. Entry of this Consent Judgment and Permanent Injunction Order will resolve only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Robinson from contesting liability in any such matter or proceeding.
5. The Parties waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

6. The Parties understand and agree that the Permanent Injunction Order will be entered under Federal Rule of Civil Procedure 65 and will constitute the final judgment in this matter. The Parties waive the right to appeal from this judgment and agree that they will bear their own respective costs, including any attorney's fees or other expenses of this litigation.

7. The Parties further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Permanent Injunction Order. Robinson understands that if she violates the Permanent Injunction Order, she may be subject to civil and criminal sanctions for contempt of court.

8. Robinson consents, without further proceedings, to immediate revocation of all Preparer Tax Identification Numbers ("PTINs") and Electronic Filing Identification Numbers ("EFINs") held by, assigned to, or used by Robinson or CRR. Robinson consents to disbarment from practice before the Internal Revenue Service in any capacity.

PERMANENT INJUNCTION ORDER

IT IS HEREBY ORDERED that Christie Robinson, doing business as CRR Services, LLC, is **PERMANENTLY ENJOINED**, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, effective from the date of entry of this Order, from directly or indirectly:

A. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than herself;

B. Owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;

C. Training, advising, counseling, instructing, or teaching anyone about the preparation of federal tax returns;

D. Maintaining, transferring, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an (EFIN);

E. Selling, transferring, assigning, disseminating, providing, or giving to any individual or entity a list of customers, or any other customer information of Robinson's or any individual acting at her direction;

F. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code; and

G. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Robinson shall, without further proceedings, immediately close all tax return preparation stores that she owns directly or through any entity, whether those stores do business as CRR Services, LLC or operate under any other name.

IT IS FURTHER ORDERED that Robinson shall send by U.S. mail or email a copy of this Permanent Injunction Order to each person for whom she prepared federal tax returns or any other federal tax forms after January 1, 2013.

IT IS FURTHER ORDERED that Robinson shall keep records of Robinson's compliance with the foregoing directives, which may be produced to the Court, if requested.

IT IS FURTHER ORDERED that Robinson shall file with the court, within 45 days of entry of this Court's Order, a sworn certificate evidencing Robinson's compliance with the foregoing directives.

IT IS FURTHER ORDERED that Robinson shall file with the Court and serve on counsel for the United States, within 45 days of the entry of this order, a certification signed under penalty of perjury by Robinson stating that she has received the executed copy of this order.


IT IS FURTHER ORDERED that the United States may monitor Robinson's compliance with the injunction and engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure in order to monitor compliance with the Court's injunction.

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest.

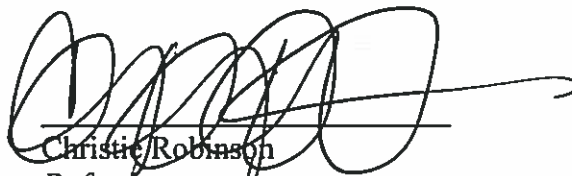
IT IS FURTHER ORDERED that the Clerk be directed to enter final judgment in favor of the United States and against Robinson.

Approved as to form and content,

DAVID HUBBERT
Deputy Assistant Attorney General


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Attorney for United States

DATED: 2/2/2018


Christie Robinson
Defendant

DATED: 1/31/2018

THE FOREGOING STIPULATION FOR ENTRY OF CONSENT JUDGMENT AND PERMANENT INJUNCTION ORDER IS HEREBY APPROVED,

SO ORDERED this 16th day of February, 2018.


United States District Judge