

**CRITICAL CASE FORMS FOR**

# **PAYROLL TAX**

**by Eric Green & Tax Rep Network**

# THE CRITICAL FORMS

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## INTRODUCTION

Payroll taxes are the number one reason why businesses and their owners end up in our office. The issue is why?

Given that most businesses fail due to cash-flow issues, it should not be surprising that taxes collected and withheld by the business also get spent when the business starts to struggle. Add to that most businesses start their life cycle under-capitalized, and it is easy to see why payroll tax debt can become a problem.

Payroll taxes are the easiest loan to take, and the hardest to pay back. Easy because there is no loan documents to fill out or permission to ask. Just keep and spend the money. It is the hardest loan to pay back because with of the various penalties and interest, the struggling business soon finds itself in a financial hole it has no hope of getting out from.

The worst part about payroll tax debts is the personal liability to the owners and, even, certain employees. Because of the potential personal liability, not making payroll tax deposits has the potential to destroy the owner's personal finances. Because of the devastation that can be wrought by not paying the payroll taxes, resolution of such claims makes the knowledgeable tax practitioner extremely valuable.

Given this, I wrote the Accountant's Guide to Resolving Payroll Taxes to help accountants everywhere get these cases done for their clients. Our online community, Tax Rep Network, helps accountants and attorneys build their representation practice by providing our law firm as a help desk, along with hands-on training, checklists, forms, letters, and marketing support.

This 'white paper' is designed to provide you with some of the critical documents you will see in your practice when a payroll case shows up. The Forms we have provided you are:

1. **Form 4180 – The Trust Fund Interview**
2. **Form 903 – Threat of Enforcement if Payroll is Not Maintained and Paid Over Properly**
3. **Letter 1153 – The Proposed Trust Fund Penalty Assessment**
4. **Form 2751 – Waiver Accepting Responsibility for the Trust Fund Penalty Assessment**

# LETTER # 1

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## FORM 4180 – THE TRUST FUND INTERVIEW

The Revenue Officer will often seek interviews with those individuals it believes are responsible for the unpaid payroll taxes. The reason is that it helps the IRS determine if there were other individuals who should be considered as responsible parties and pursued for the Trust Fund assessments. The Revenue Officer will conduct the interview utilizing its Form 4180, Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes. See Exhibit.

There are issues with the IRS Form 4180. If you review the sample we have given you, then you might notice the questions are broad, very broad. In fact, this Form used to be eight pages long in 2003. It is now three pages long. In an effort to reduce the paper used in forms this form had its questions combined into broader ones, reducing the amount of print and therefore the number of pages. The problem is that the questions have become very broad and encompassing, allowing the IRS to potential claim people are responsible who should not be.

# LETTER # 2

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## LETTER 903 – THREAT OF ENFORCEMENT

With a company, compliance becomes a big deal, often a bigger deal than with individual taxpayers. When a business fails to either get into compliance or maintain compliance, the IRS does NOT need to deal with it. The IRS can move to force it out of business. First will come the IRS Letter 903 threatening such action (see Exhibit). If that fails to get the business owner to maintain the business's compliance, then the IRS will move to enforcement, including the Filing of a Notice of Federal Tax Lien, Levying the Company accounts, Assessing the trust fund penalty and seeking an injunction to either force the company to comply or put it out of business. Criminal Tax referrals to IRS Criminal Investigations are also an option.

# LETTERS # 3 & 4

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## LETTER 1153 & FORM 2751 – THE PROPOSED TRUST FUND ASSESSMENT

Once the IRS Revenue Officer identifies the persons responsible for the employer's failure to pay the payroll taxes, the agent will propose an assessment against those individuals. The taxpayers will receive IRS Letter 1153 (see Exhibit) which will tell them that the IRS believes that they are responsible. Along with Letter 1553 will be a waiver Form, Form 2751, that provides a breakdown of the proposed trust fund Liability (see Exhibit 19). To accept responsibility for the trust fund liability that taxpayer just needs to sign Form 2751 and return it to the IRS.

If the taxpayer does not agree that they should be held responsible than the Letter 1153 lays out how to file the protest to challenge the proposed assessment. To challenge the assessment, the taxpayer must file their protest within 60 days of the date on the Letter 1153.

# EXHIBITS

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## SAMPLE PAYROLL TAX CASE DOCUMENTS

What follows are sample payroll tax case documents we thought you would find helpful. They include the following:

1. **Form 4180 – The Trust Fund Interview**
2. **Form 903 – Threat of Enforcement if Payroll is Not Maintained and Paid Over Properly**
3. **Letter 1153 – The Proposed Trust Fund Penalty Assessment**
4. **Form 2751 – Waiver Accepting Responsibility for the Trust Fund Penalty Assessment**



## ABOUT ERIC L. GREEN, ESQ.

Eric is a managing partner in Green & Sklarz LLC, a boutique tax firm with offices in Connecticut and New York. The focus of Attorney Eric L. Green's practice is civil and criminal taxpayer representation before the Department of Justice Tax Division, Internal Revenue Service and state Departments of Revenue Services. He is a frequent lecturer on tax topics for many national organizations, including Insightful Accountant, CCH, the NAEA, the NATP, the ABA Tax Section and the Connecticut Society of CPAs. Attorney Green has served as adjunct faculty at the *University of Connecticut School of Law*. He was the author and lecturer of the *CCH IRS Representation Certificate Program*, and has served as a columnist for *CCH's Journal of Practice & Procedure*. He is the founder of *Tax Rep LLC* which coaches accountants and attorneys on building their own IRS Representation practices, and is the host of the weekly *Tax Rep Network Podcast*.

Mr. Green is the author of *The Accountant's Guide to IRS Collection*, *The Accountant's Guide to Resolving Tax Debts* and *The Accountant's Guide to Resolving Payroll Tax Debts*. He is a contributing author for *Advocating for Low Income Taxpayers: A Clinical Studies Casebook, 3<sup>rd</sup> Edition*, and has also been quoted in *USA Today*, *Consumer Reports*, *The Wall Street Journal's Market Watch*, *TheStreet.com*, *The Wall Street Journal* and *CreditCard.com*.

Prior to practicing law Attorney Green served as a senior tax consultant for KPMG and Deloitte & Touche.

Attorney Green was the 2010 Nolan Fellow of the American Bar Association and has served as Chair of the American Bar Association's Closely Held Businesses Tax Committee. Attorney Green is a past Chair of the Executive Committee of the Connecticut Bar Association's Tax Section. Eric is a Fellow of the *American College of Tax Counsel* ("ACTC").

Attorney Green is also a member of the Connecticut, Massachusetts and New York Bar Associations, as well as the American Bar Association. Attorney Green is admitted to practice in Massachusetts, New York and Connecticut Superior Courts, the United States Tax Court, The Federal Court of Claims and the Federal District Court for Connecticut. Attorney Green received his Bachelor of Business Administration degree in Accounting with a minor in International Business from Hofstra University and is an honors graduate from New England School of Law. He earned a Masters of Laws in Taxation (LL.M.) from Boston University School of Law.

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A handwritten signature in blue ink, appearing to read "E. L. Green". The signature is fluid and cursive, written in the bottom right corner of the page.

Form **4180**  
(August 2012)

Department of the Treasury - Internal Revenue Service

# 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"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## 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





Department of the Treasury  
Internal Revenue Service  
OPERATING DIVISION

Date:

06/04/2016

Person to contact:

Employee ID number

Contact telephone number:

Contact fax number:

Taxpayer ID number: (last 4 digits):

Dear:

Our records show that you haven't deposited federal employment taxes as required by law (Treasury Regulation Section 31.6302). **If you do not bring your account current with the required deposits within 30 days of the date of this letter, we will consider stricter civil or criminal enforcement procedures.**

We may:

- **File a Notice of Federal Tax Lien (NFTL) to protect the government's interest**

By filing this notice, we are making a legal claim to your property as security for the payment of your tax debt. An NFTL is a public notice to your creditors that we have a claim against all your property, including property you acquire after we file the lien. An NFTL can have a negative effect on your credit rating. We may also seize (levy) your property. A levy is a legal seizure of property to satisfy a tax debt.

- **Assess a trust fund recovery penalty under Internal Revenue Code Section 6672 for the unpaid trust fund taxes**

We can assess a trust fund recovery penalty against anyone who is responsible for, and willfully fails to, collect, account for, or pay to the IRS income and employment taxes the law requires to be withheld. Willfulness exists if a person allows payment of net wages when the employer has insufficient funds to pay the taxes or uses withheld taxes for other purposes. Willfulness also exists if a person who knows of a previous failure to pay taxes allows payments to others (including payment of additional wages) rather than using available funds to pay the tax delinquency.

- **Refer the matter to the Department of Justice (DOJ) to institute a civil suit or to seek criminal prosecution**

In a civil suit, the DOJ can seek an injunction that requires the employer to comply with the federal employment tax laws and prohibits the employer from paying any amounts until the employer pays the correct amounts to the IRS. The DOJ may also ask the court to appoint a receiver to take control of the business to ensure tax compliance.

The DOJ can also pursue criminal charges based on the willful failure to report and pay over withheld taxes (Section 7202 of the Internal Revenue Code). Willfulness is evident if an employer paid net wages and didn't leave enough funds to make the required tax payments or used withheld trust fund taxes for other purposes. **Convictions may result in imprisonment and other penalties. Other criminal statutes may also apply.**

I encourage you to comply with the federal employment tax deposit rules and to file your returns on time. I am enclosing Notice 931, *Deposit Requirements for Employment Taxes, which explains the deposit rules.*

Thank you for your cooperation.

Sincerely,

[Name]

[Title]

Enclosure:  
Notice 931

**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