



**Department of the Treasury  
Internal Revenue Service**

**Date:**

**Person to contact:**

**Employee ID number:**

**Contact telephone number:**

**Contact fax number:**

**Contact hours:**

**Taxpayer ID number:**

**Form:**

**Tax period(s) ended:**

Dear

We're contacting you because you have an outstanding tax liability or a delinquent tax return for the above period or periods.

Our records show you were a client of \_\_\_\_\_ during some or all of the time between \_\_\_\_\_ and \_\_\_\_\_. Even if you contracted with \_\_\_\_\_ to file your returns and make your tax payments, you are still liable, as the employer, for any returns not filed or taxes not paid on your behalf, including all related penalties and interest.

Depending on your circumstances, we may be able to remove all or some of the penalties. To request a penalty abatement, you will need to provide copies of the following:

- Contracts between you and \_\_\_\_\_
- Documents which show funds transferred to \_\_\_\_\_ for timely federal tax deposits (for example, bank statements showing transfer dates and amounts)
- Any other documents that show you took care to meet your tax obligations

Please contact our office at the telephone number shown above. We will explain how to submit any needed documents and discuss how to resolve any outstanding tax liability and/or delinquent returns.

We will continue the collection process unless we hear from you by \_\_\_\_\_.

Thank you for your cooperation.

Sincerely,

[Name]  
[Title]