

Recommendation re: Trust Fund Recovery Penalty Assessment

Employer Identification Number

Name and address of corporation

Date earliest assessment statute expires

Trust fund outstanding

Section I.

Persons against whom the trust fund recovery penalty is being considered (List all potentially responsible persons)

1. Name, title, address, and basis for recommendation

a. Social Security Number

b. Assess

\$ _____

☐ Responsible

☐ Responsible in part

c. Non-assertion

☐ Not responsible

☐ Responsible-not
collectible (Form 9327
required for inability to pay)

2. Name, title, address and basis for recommendation

a. Social Security Number

b. Assess

\$ _____

☐ Responsible

☐ Responsible in part

c. Non-assertion

☐ Not responsible

☐ Responsible-not
collectible (Form 9327
required for inability to pay)

Signature of Revenue Officer

Date

Signature of Group Manager

Date

☐ Non-assertion
approved

Signature of Group Manager

Date

SPF Review (If applicable)

Signature of Reviewing Officer

Date

Section I.-Continued**Persons against whom the trust fund recovery penalty is being considered***(List all potentially responsible persons)*

3. Name, title, address and basis for recommendation

a. Social Security Number

b. Assess

\$ _____

☐

Responsible

☐

Responsible in part

c. Non-assertion

☐

Not responsible

☐Responsible-not
collectible (Form 9327
required for inability to pay)

4. Name, title, address and basis for recommendation

a. Social Security Number

b. Assess

\$ _____

☐

Responsible

☐

Responsible in part

c. Non-assertion

☐

Not responsible

☐Responsible- not
collectible (Form 9327
required for inability to pay)

5. Name, title, address and basis for recommendation

a. Social Security Number

b. Assess

\$ _____

☐

Responsible

☐

Responsible in part

c. Non-assertion

☐

Not responsible

☐Responsible- not
collectible (Form 9327
required for inability to pay)*If there are other potentially responsible persons, give recommendations on Page 3, Item 6.*

Section I.-Continued

Persons against whom the trust fund recovery penalty is being considered
(List all potentially responsible persons)

6. Remarks *(Include recommendations regarding other potentially responsible persons, if any.)*

SAMPLE

Section II.

Trust Fund Recovery Penalty Data

Tax Period	Date Return Filed	Date Tax Assessed	Payment Data	Total Assessed Amount (a)	Tax Only (b)	Statutory Additions		F.I.C.A.		Income Tax Withheld (g)	Total Employee Portion Withheld (f + g)
						Assessed (c)	Accrued (d)	Employer Portion (e)	Employee Portion (f)		
			Amount								
			Paid								
			Balance								
			Amount								
			Paid								
			Balance								
			Amount								
			Paid								
			Balance								
			Amount								
			Paid								
			Balance								
			Amount								
			Paid								
			Balance								
Balance Totals ▶											