

Nonassertion Recommendation of Uncollectible Trust Fund Recovery Penalty or of Uncollectible Personal Liability for Excise Tax

Section I

Name and address of responsible person		Name and address of business	
Social security number	Age	EIN	
Has this person been recommended for nonassertion previously? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, was it a nonassertion of: <input type="checkbox"/> Trust fund recovery penalty or <input type="checkbox"/> of personal liability for excise tax or <input type="checkbox"/> Other _____			
Are any other persons being assessed this tax? <input type="checkbox"/> Yes <input type="checkbox"/> No	Earliest ASSED Date	Amount of personal liability \$	
Tax periods on which trust fund recovery penalty/personal liability for excise tax would be based			

Tax periods included in nonassertion	Amount of nonassertion \$
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Section II

Actions completed (specify date researched or reviewed):

- ☐ a. Real estate ☐ c. Personal property ☐ e. 433-A
☐ b. Internal sources ☐ d. Motor Vehicle ☐ f. Income tax return

Section III

Basis for recommendation

Based on a review, the likelihood of successful collection of the (check one or both) ☐ trust fund recovery penalty ☐ personal liability for excise tax is minimal on the above named responsible person.

Signature of Revenue Officer		Date
<input type="checkbox"/> Nonassertion Approved	Signature of Group Manager	Date