



**Department of the Treasury
Internal Revenue Service
[Operating Division / Program Name]**

[Address line 1]

[Address line 2]

[Address line 3]

[Recipient name]

[Address line 1]

[Address line 2]

[Address line 3]

Date:

08/12/2020

Taxpayer ID number (last 4 digits):

Person to contact:

Name:

ID number:

Telephone:

Fax:

Hours:

Dear [Name]:

We received information indicating you may be responsible for the unpaid trust fund tax for the business named below. We encourage you to contact us if you have information that would help us determine your personal liability.

Business name: [Business name]

The business hasn't paid its employment taxes. A portion of the owed amount relates to trust fund taxes. We're initiating an investigation to determine who may be personally responsible for the unpaid trust fund portion of the total unpaid employment tax.

We'll continue to correspond with you or your authorized representative on this issue. However, we sometimes talk with other persons if we need information that you can't provide or verify information we've received.

We're writing to tell you we intend to contact other persons such as a neighbor, a bank, an employer, or employees. When we contact other persons, we generally need to tell them limited information, such as your name.

The law prohibits us from disclosing more information than is necessary to obtain or verify the information we're seeking. We will make contact beginning 46 days from the date of this letter, on [beginning date], and ending one year later, on [ending date]. You have a right to request a list of those contacted. You can make your request by telephone, in writing, or during a personal interview.

We've included Publication 1, Your Rights as a Taxpayer. The publication describes the Taxpayer Bill of Rights and the processes for examination, appeal, collection, and refunds.

If you have questions about this letter or want to request a list of the other people we've contacted, you can contact the person at the top of this letter. If you write, include the person to contact name and the employee ID number shown above.

Sincerely,

[Name]

[Title]

Enclosure:

Publication 1

Form Number	Tax Period	Form Number	Tax Period

SAMPLE