

First Demand Letter To Counsel

_____ - CMN _____

(Counsel's Address)

Re: _____
(Name of Case)

Dear _____

On _____ judgment was entered in the above-entitled case against your client, _____ and in favor of the United States, in the amount of _____, plus statutory interest. A copy of the judgment is enclosed for your reference.

This letter is to demand prompt payment of the judgment. Please have your client deposit with this office _____ within 21 days of this date a cashier's or certified check or money order made payable to the "Internal Revenue Service" and bearing a notation as to your client's [social security number] [identification number] in the appropriate amount. In the event that your client intends to appeal the judgment, we call your attention to the provisions of Rule 62(d) of the Federal Rules of Civil Procedure.

If you need additional information or should you have any questions concerning this matter, do not hesitate to contact _____ at (202) ____-_____. Thank you for your cooperation.

Sincerely yours,

[NAME OF ASSISTANT ATTORNEY GENERAL]
Assistant Attorney General
Tax Division

By: _____
[NAME OF CHIEF]
Chief, Civil Trial Section
_____ Region

Enclosure