

Ex. F-1

MLS:DG:ABCoe:xyz  
154-000-00  
CMN 0000000

[Date submitted to Section Front Office]

MEMORANDUM FOR [ACTING] ASSISTANT ATTORNEY GENERAL [NAME]

Re: Name of case v. United States  
Fed. Cl. No. 000-00 T

RECOMMENDATION RE OFFER IN [PARTIAL] COMPROMISE

[OR]

RECOMMENDATION RE [PARTIAL] CONCESSION

Nature of suit:	[Suit for refund of 1990 income tax, plus interest][ <u>1/</u> ]
	[Suit to reduce to judgment assessment of estate tax of decedent dying 00/00/00]
Amount claimed by taxpayer:	\$000,000.00, plus interest
[Amount claimed by Government:]	[\$000,000.00, plus interest]
Amount to be paid by Government:	\$000,000.00
Amount to be paid to Government:	\$000,000.00
Recommendations:	
District/Chief Counsel:	[Acceptance by letter dated _____]
	[Rejection by letter dated _____]
	[Classified SOP by letter dated _____]

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[1/ The offer covers non-suit years (txps) and involves  
\$\_\_\_\_\_, as to which \$\_\_\_\_\_ is conceded by the Government.]

Trial Attorney:	Acceptance
Taxpayer's representative:	Name, Esquire
	Firm, if any
	Street Address
	Suite number
	City, State, Zip Code

QUESTIONS PRESENTED

TERMS OF OFFER [CONCESSION RECOMMENDED]

STATUTES AND REGULATIONS INVOLVED

STATEMENT

DISCUSSION

CONCLUSION

Respectfully submitted,

Abel B. Coe