

EX. I-1

Rejection Letter

Letter to the Proponent

Re:

Dear Mr./Mrs./Miss/Ms. [Name]:

This refers to your offer dated _____,
submitted on behalf of _____
to settle the [above-entitled case(s)] [Internal Revenue
Service's claim asserted in the above-entitled case(s) [against
_____ for [_____
(tax(es)) [Section 6672 penalty with respect to (name of
corporation) _____] for the
period _____] [against (describe
the particular fund or property which is the subject of the
settlement _____)].]

After careful consideration, this offer has been rejected on
behalf of the Attorney General.

Sincerely yours,

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

By:

[NAME OF CHIEF OF SECTION]
Chief, _____ Section

cc: United States Attorney

[District] [Chief] Counsel

[May 1995]

EX. I-1

Rejection Letter

Letter to [District] [Chief] Counsel

Re:

Your ref:

Dear Mr./Mrs./Miss/Ms. [Name]:

There is enclosed a copy of our letter of this date advising the proponent of the rejection of the offer to compromise the [above-entitled case(s)] [Internal Revenue Service's claim asserted in the above-entitled case(s) [against _____ for [_____
(tax(es)) [Section 6672 penalty with respect to (name of corporation) _____] for the period _____] [against (describe the particular fund or property which is the subject of the settlement _____)].]

In taking this action the Department carefully considered the views expressed in your letter of _____. The offer was rejected, however, for the reasons set forth in the enclosed memorandum of _____.

Sincerely yours,

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

By:

[NAME OF CHIEF OF SECTION]
Chief, _____ Section

Enclosures

(For use only when rejection is contrary to Internal Revenue Service recommendation.)

[May 1995]

