

Letter to United States Attorney - Nonreferral of Judgment

Re: _____

Dear _____:

Judgment was entered in the above-entitled case on _____, against _____, in the amount of _____, plus statutory interest.

[TO BE SENT AT TIME INITIAL COLLECTION ACTIVITY BEGINS.]

At this time we are beginning our initial collection efforts. A copy of our letter of this date to the judgment debtor is enclosed. Consequently, we are retaining this case and the judgment is not being referred to your office for collection at this time.

[TO BE SENT IF JUDGMENT IS BEING RETAINED FOR COLLECTION AFTER INITIAL COLLECTION ACTIVITY AND UNITED STATES ATTORNEY HAS NOT BEEN PREVIOUSLY ADVISED OF NONREFERRAL.]

(We have completed our initial collection efforts having collected a total of _____). Based upon information obtained by us, we believe that taxpayer has assets against which the judgment may be collected. We will attempt to secure (further) payment by litigation, or otherwise. Consequently, we are retaining this case, and the judgment is not being referred to your office for collection at this time.

We will advise you further, if your assistance is required in the future.

Sincerely yours,

[NAME OF ASSISTANT ATTORNEY]
Assistant Attorney General
Tax Division

By:

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

[ENCLOSURE]