

**Letter to United States Attorney - Concurrent
Advice of Referral of Judgment to Special
Procedures and Nonreferral to United States
Attorney.**

_____ - CMN _____

United States Attorney

Re: _____

Dear _____:

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

We have completed our initial collection efforts, (having collected a total of \$ _____) (but were unable to effect any collection).

Based upon information available to us, it appears that the judgment is not currently and/or readily collectible by the Tax Division. We are closing our file on the case at this time and are referring the judgment to the Internal Revenue Service for further collection efforts. Consequently, the judgment is not being referred to your office for collection at this time.

The Internal Revenue Service has been asked, if it learns that the taxpayer has acquired real property in another district, to so advise you (and the United States Attorney for that district), and to request you to transmit an abstract of judgment for filing in that district.

Sincerely yours,

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

By:

NAME OF CHIEF
Chief, _____ Section
_____ Region

Enclosure

cc: Special Procedures Function
District Counsel