

**Letter to United States Attorney--Referral of  
Judgment for Collection**

\_\_\_\_\_ - CMN \_\_\_\_\_

United States Attorney

Re: \_\_\_\_\_

Dear \_\_\_\_\_:

Judgment was entered in the above-entitled case on \_\_\_\_\_, against \_\_\_\_\_, in the amount of \_\_\_\_\_, plus statutory interest. A copy of the judgment is enclosed.

We have completed our initial collection efforts, (having collected a total of \$ \_\_\_\_\_) (but were unable to effect any collection). (We understand that taxpayer, \_\_\_\_\_, has been making payments to your office.)

We are closing our file and referring this case to you formally, in accordance with our procedures. Please have an abstract of the judgment filed, if it has not been done.

[Briefly identify executable assets and income and possibility of future increase.]

(You are requested to take the steps necessary to collect the judgment from [these] sources [and others] that you may discover.)]

(We enclose for your information \_\_\_\_\_)

[Enclose copies of financial statements, returns, etc., which show financial status and ability to pay at present, or in the future.]

The Internal Revenue Service has been asked to advise you directly of the existence of (other) potential sources for collection by procedures in aid of execution and to send you annually a copy of the Investigation Report of Judgment Debtor (Form 3347), if one is prepared.

The Internal Revenue Service has been asked to advise the Tax Division if litigation is necessary to effect collection of the judgment, and we may elect to conduct the litigation.

We ask that you let us know if any problems arise as to which we might be of assistance, including any possible differences of view that might arise between your office and the

Internal Revenue Service, in connection with the handling of this case.

The United States Attorney is authorized to compromise judgments formally referred to that office for collection, provided that the amount of the judgment does not exceed \$300,000 and that the concurrence in writing of the Internal Revenue Service has been obtained. You are required to refer to the Tax Division any offer to compromise a judgment (1) as to which a difference of opinion exists between the United States Attorney and the Internal Revenue Service, or (2) where the judgment exceeds \$300,000.

You are requested to take whatever steps are necessary to effect collection and to protect the Government's interests.

Sincerely yours,

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

By:

NAME OF CHIEF  
Chief, \_\_\_\_\_ Section  
\_\_\_\_\_ Region

Enclosure

cc: IRS, Special Procedures  
District Counsel