

Date: [Insert Date]

Internal Revenue Service
[Insert Address of Specific IRS Office]
[City, State, Zip Code]

RE: Letter of Representation

Taxpayer Name: [Insert Business Name]
Taxpayer Identification Number (EIN): [Insert EIN]
Tax Period(s): [Insert Quarters/Years, e.g., Form 941 for 2023]
Matter: Payroll Tax Dispute / Trust Fund Recovery Penalty

To Whom It May Concern,

Please be advised that this office represents [Insert Business Name] regarding the above-referenced payroll tax matter. Attached is a signed Form 2848, Power of Attorney and Declaration of Representative, authorizing us to act on the taxpayer's behalf.

We are currently reviewing the tax liabilities and records associated with the periods mentioned above. We formally request that all future correspondence, notices, and telephone calls regarding this matter be directed to our office at the address provided below.

Specifically, we are disputing [Insert brief reason, e.g., the assessment of penalties / the proposed Trust Fund Recovery Penalty / the accuracy of the reported wages] for the following reasons:

- [Insert Reason 1]
- [Insert Reason 2]

We request a stay of any collection activity while we work to resolve this dispute. We further request a copy of the complete administrative file and transcript of account for the periods in question.

Please contact [Insert Representative Name] at [Insert Phone Number] should you have any questions or require additional documentation.

Sincerely,

[Signature]
[Print Name]
[Title/Company]
[Address]
[Phone Number]

Enclosure: Form 2848 (Power of Attorney)