

[Your Name/Firm Name]
[Address Line 1]
[Address Line 2]
[Phone Number]
[Date]

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

RE: Letter of Representation

Taxpayer Name: [Client Name]

Taxpayer SSN: [Client SSN]

Business Name: [Company Name]

Business EIN: [Company EIN]

Matter: Trust Fund Recovery Penalty (TFRP) - Form 4180

To Whom It May Concern,

Please be advised that this office represents [Client Name] regarding the proposed assessment of the Trust Fund Recovery Penalty under Internal Revenue Code § 6672 for the tax periods ending [List Tax Quarters/Years].

Enclosed please find an executed Form 2848, Power of Attorney and Declaration of Representative, authorizing [Your Name] to represent the taxpayer before the Internal Revenue Service regarding this matter.

We formally request that all future correspondence, notices, and telephone contacts regarding this case be directed to our office. We further request a copy of the administrative file, including any Revenue Officer's reports and the Letter 1153, if already issued.

Our client intends to contest the proposed assessment on the grounds that they were not a "responsible person" and/or did not act "willfully" as defined by the Internal Revenue Manual and relevant case law. We request an opportunity to meet for an interview or to provide documentation supporting our client's position prior to any final assessment.

Please contact me at [Phone Number] if you have any questions or require further information.

Sincerely,

[Signature]
[Your Printed Name]
[Your Professional Title/Credentials]

Enclosure: Form 2848