
Internal Revenue Service
Memorandum Refund Pursuant To: Settlement/Government Concession

Date

To

Form

Subject Refund pursuant to Settlement Government Concession

In the case described below, instituted by taxpayer to recover refund of certain tax liabilities, the Department of Justice has authorized a refund or credit. This office recommends payment of the amounts of tax, interest, or penalties, if any, shown on the recomputation as refundable pursuant to the terms of the settlement. It is requested that you advise this office when a check or notice of credit has been issued.

Under provisions of section 6402 of the Internal Revenue Code of 1986, any overpayment may be credited against any other tax liability of the person who made the overpayment. Please send the refund check or notice of credit to the Assistant Attorney General, Tax Division, Department of Justice, Ben Franklin Station, P.O. Box 813, Washington, DC 20044.

The notice of adjustment should contain the following statement

Enclosures

- Transcript of Account
- Recomputation dated _____ (1 copy)
- DJ letter dated _____ (1 copy)