

Sample Letter



In reply refer to: 0900000000
March 5, 2012 LTR 681C
000-00-0000 201012 30

00010091
BODC: WI

AUSTIN NEVADA
215 N HARPER
KANSAS CITY MO 64999

Social Security Number: 000-00-0000
Form(s): 1040
Tax Period(s): Dec. 31, 2010

Dear Taxpayer:

Thank you for your inquiry dated Feb. 27, 2012.

We accept your proposal to pay the amount you owe by May 15, 2012.

We have updated your account to reflect this agreement.

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. The penalty increases to 1.0% for each month the tax remains unpaid, beginning 10 days after we issue an Intent to Levy (or seize your assets) Notice. We count part of a month as a full month. (IRC Section 6651)

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. We charge interest as long as there is an unpaid amount due, including any unpaid penalties. (IRC Section 6601)

For more information about penalties, go to www.irs.gov.

When you send payments by mail, please make your check or money order payable to the United States Treasury and write your Social Security or Employer Identification Number on it. Include with your payment a daytime telephone number where we can call you, the tax year you're paying and the tax form you filed for that year.

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The federal income tax is a pay-as-you-go tax. You must pay the tax as you earn or receive income during the year. There are three ways to pay as you go:

1. **WITHHOLDING** - If you're an employee, your employer will withhold income tax from your pay. Tax is also withheld from other types of income including pensions, bonuses, commissions, and gambling winnings. In each case, the amount withheld is paid to the United States Treasury in your name.

If too little tax is being withheld from your wages, you should give your employer a new Form W-4, Employee's Withholding Allowance Certificate, to change the amount of withholding.

2. **ESTIMATED TAX PAYMENTS** - If you don't pay your tax through withholding, or don't pay enough, you might have to pay estimated tax. People who are in business for themselves generally will have to pay their tax this way. Note: People who are in business for themselves will generally have to pay self-employment tax as well as income tax.

If you need more information about changing your Form W-4 or making estimated tax payments, please let us know. Publication 505, Tax Withholding and Estimated Tax, explains both of these methods in detail. You can get a copy by calling 1-800-TAX-FORM(1-800-829-3676) or visiting our web site at www.irs.gov.

3. **FEDERAL TAX DEPOSITS** - If you have employees, you may be required to make Federal Tax Deposits for employment taxes. As an employer, you must withhold federal income tax, social security and Medicare taxes, and Federal Unemployment Tax Act (FUTA) taxes. Employers required to make deposits must deposit electronically. You can deposit electronically via the Electronic Federal Tax Payment System (EFTPS).

If you need more information about making Federal Tax Deposits, please let us know. Publication 15, Circular E, Employers Tax Guide, and Publication 15-A, Employer's Supplemental Tax Guide, explain in detail an employer's responsibility. You can get Publication 15 and 15-A by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our web site at www.irs.gov.

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Electronic Payment Options:

Visit www.irs.gov/e-pay for information on paying your taxes electronically, including by credit or debit card. If you don't have access to the internet, call EFTPS Customer Service at 1-800-316-6541 (individual) or 1-800-555-4477 (business).

If you are out of the country and need assistance, please call us at 01-267-941-1000. This is not a toll free number.

You can also find more information on our website at www.irs.gov.

If you prefer, you may write to us at the address we've provided in this letter. Whenever you write, please include this letter and in the spaces below, give us your telephone number with the hours we can reach you in case we need more information.

Also, you may want to keep a copy of this letter for your records.

The IRS is interested in hearing about your service experiences so that we can improve how we serve taxpayers like you. Will you please visit IRS.gov/survey and take the opportunity to help us improve?

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Michelle Theele

Michelle Theele
Operation Mgr, Collection

Enclosure(s):
Envelope

AUSTIN NEVADA
215 N HARPER
KANSAS CITY MO 64999

Taxpayer Identification Number: 000-00-0000

Tax Form: 1040

Tax Period: 2010

FULL PAYMENT AGREEMENT

You may return this page with your payment. We must receive your payment by May 15, 2012. Please allow at least 10 days mailing time for your payment to reach us. Make your check or money order payable to the United States Treasury and include your name, address, Social Security or Employer Identification number, tax year, tax form and daytime telephone number on each payment.

Recruitment Guide

IRS W&I Compliance Service Collection Operation (CSCO) Phone Focus Group Recruiting Guide/Screeners and Reminder February 28, 2012

Note: Recruit 3 phone focus groups, one for each customer segment in Question 2

INITIAL CALL

Hello, I'm _____ and I'm calling from Pacific Market Research. May I please speak to _____?

You recently participated in an IRS customer satisfaction survey and indicated you would be interested in participating in future research efforts. We are calling to set-up a one-hour focus group phone call to discuss your interaction with the Collection Operation of the IRS. This is NOT a call about your specific case. Participation in the focus group will give you an opportunity to tell the IRS about your service experiences and the group can share their ideas for service improvements.

Your participation in this research is voluntary, but your help on this project would be very much appreciated. As a token of our appreciation for your time, you will receive \$50.

1. Are you interested in participating?

Yes.....1 [Continue]

No..... 2 [Thank taxpayer for their time, and end call]

2. The date and time for the session is:

- Contacted CSCO by phone as well as mail – Wed May 23, Noon Eastern
- Bal due, no phone contact - Wed May 23, 3PM Eastern
- Non-filer, no phone contact - Wed May 23, 6PM Eastern

2. [Recruiter: note male or female]

_____ Male

_____ Female

We are delighted that you will participate in our group. The dial in number is: 1-877-668-4493. The access code is: xxxxxxxx.

Since the topic of discussion will be focused on letters received from the IRS, we'd like you to have the letters that you've received from the Collection Operation on hand for the call, if available. We will not be discussing your unique situation, but we will be asking about understanding and clarity of letters.

Also, I'd like to note your mailing address so that we can send out a sample letter that we'd like to discuss during the session?

Respondent Name _____

Respondent Address

Do you have any questions? We would like some contact information to confirm the meeting and to mail out the token of appreciation for your participation.

We would also like to give you a reminder call on the day of the focus group call. Would we reach you at this number or another? [record number _____]

The Paperwork Reduction Act requires that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1349. Also, if you like, I can give you an address where you can send comments and questions regarding this process or suggestions for making it simpler.

READ ONLY IF RESPONDENT ASKS FOR ADDRESS: Send your comments and suggestions to:

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111 Constitution Avenue NW
Washington, DC 20224

Thank you and have a nice day. We look forward to speaking with you on DAY DATE TIME.

-----end conversation-----

For record keeping:

_____ Reminder call made

REMINDER CALL

Hello, I'm _____ and I'm calling from _____. This is a call to remind you of your participation in the telephone focus group scheduled for (DAY DATE at TIME). The dial in number is: XXX-XXX-XXXX. The access code is: XXXX#. Do you have any questions? (PAUSE AND ANSWER QUESTIONS). Thank you in advance for your participation.

Moderator's Guide

IRS W&I Compliance Service Collection Operation (CSCO) Phone Focus Group Moderator's Guide February 28, 2012 *(Notes to the moderator are in italics)*

Overview

Hello, I'm Elaine Chan from an independent research firm named Pacific Consulting Group and I will moderate our discussion. Thank you all for dialing in today. The topic we'll be discussing is collection of taxes by the Internal Revenue Service after some sort of compliance review of individual tax information. The overall goal of the research is to help the IRS provide better service to customers like you. Specifically, we're trying to better understand what taxpayers experience during the collection process, and how we can make questions asked about that process more effective. To help with our discussion we have sent a few samples of typical letters that are used when the IRS is collecting taxes following a review of past tax information. You should all have letters in front of you for this discussion [*Moderator: pause to confirm*]

Our discussion will take about one hour. I would like to know your real attitudes and feelings, so please be as open and frank with me as you can. I would like for you to think about your opinions of the IRS with regard to your interactions with them and not your opinions regarding tax laws specifically. I am recording this session, and we have some IRS personnel listening in to hear your comments first-hand, but please keep in mind that our focus here is on your experiences and opinions. I will be summarizing your comments in a report for the IRS and will not report your individual identities. I want to emphasize that the IRS does not and will not know your individual identities.

Introductions

[Moderator: Gather responses in a roundtable fashion]

To get started, let's introduce ourselves. Please tell us your first name and what city and state you are located in.

CSCO function

1. I'd like each of you to describe the process and steps you took to resolve your collection notice issue, from the time you first received a notice from the IRS to the time you resolved the issue. [Including calls, letters, faxes, etc.]
 - What letters did you receive during the process?
 - How would you describe them?

[Moderator: Open Discussion]

Next, I'd like to understand how well you can distinguish the different parts of the IRS that you interacted with, especially the collection operation. The Collection group within the IRS only deals with taxpayers through letters. When you call into the IRS about your collection issue, you are likely dealing with other parts of the IRS.

2. What does the phrase "collection operation," mean to you?
3. When did you first think you began interactions with the collections operation of the IRS?
4. How would you describe the IRS operation that handles collecting money?
5. During the collection process, did it seem like you were dealing with different sections of IRS or just one section?
 - How could you tell?
6. How important is it to you to understand which group within the IRS you are dealing with?

CSCO Letter

7. Please open the envelope that was mailed to you for today's session. Take a couple of minutes to examine the letter inside.
 - Which part of the IRS do you think sent this letter?
 - How could the IRS make it clearer to you that this letter is from the Collections (CSCO) function within the IRS?
8. Now, look at the opening/closing paragraph of letter. It's about taking a survey online.
 - What is your reaction to the statement?
 - How likely are you to follow up and take the online survey

Recommendations

Finally, are there any other elements of service provided by the IRS's Collection Operation that could be improved which we have not discussed?

Wrap Up

Those are all the questions that I have for this session. I and the IRS thank you for participating in this discussion. PCG will be sending a \$50 token of our appreciation in the mail within two weeks. If, by chance, you do not receive the check in the mail or have any questions about it you can reach me, Elaine, at 650.327.8108.

Thank you for participating and enjoy the rest of your day.