

Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes

Instructions

The interviewer **must** prepare this form either in person or via telephone. **Do not** leave any information blank. Enter "N/A" if an item is not applicable.

Interview Handouts

("X" if given or explain why not in case history.)

- Notice 609, Privacy Act Notice
- Notice 784, Could You be Personally Liable for Certain Unpaid Federal Taxes?

Type of Interview ("x" one.)

- IRC 6672, Failure to collect and pay over tax from (mmdyyyy) _____ to _____
- IRC 4103, Failure to pay excise taxes from (mmdyyyy) _____ to _____

Section I. Background Information for Person Interviewed

1. Name		2. Social Security Number (SSN)	
3. Address (Street, City, State, ZIP code)		4. Home telephone number ()	
		5. Work telephone number ()	
6. What was your job title and how were you associated with the business? (Describe your duties and responsibilities and dates of employment.)			
7. Did you resign from your position? <input type="checkbox"/> No <input type="checkbox"/> Yes		8. Do/Did you have any money invested in the business?	9. If you were listed on the company's bank signature cards, did you have your name removed from them?
a. When? _____ b. Is a copy available? <input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> N/A <input type="checkbox"/> No
c. To whom was it submitted? _____			<input type="checkbox"/> Yes When? _____
10. Were financial statements prepared for the business? <input type="checkbox"/> Yes If yes, who reviewed them and where are the statements located? <input type="checkbox"/> No		11. Have you ever been involved in another business that had tax problems? <input type="checkbox"/> Yes If so, provide name of business and dates. <input type="checkbox"/> No	

Section II. Background Information for Business Entity (Complete shaded items only if this is the first Form 4180 secured on the business entity.)

1. Name of Business and Employer Identification Number (EIN)		2. Business telephone number ()	
3. Address (Street, City, State, ZIP code)		4. Has the business ever filed bankruptcy? <input type="checkbox"/> No Date Filed: _____ <input type="checkbox"/> Yes Chapter: _____ Petition # _____	
5. Type of Entity <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor		<input type="checkbox"/> Limited Liability Company (LLC) How is the LLC treated for tax purposes? <input type="checkbox"/> Disregarded Entity <input type="checkbox"/> Taxed as a Partnership <input type="checkbox"/> Taxed as a Corporation Has the LLC made any recent election for reclassification? <input type="checkbox"/> Yes If Yes, explain <input type="checkbox"/> No	
Date incorporated _____ State where incorporated _____ Has the state ever revoked the charter? <input type="checkbox"/> No <input type="checkbox"/> Yes When? _____			
6. Is the business still operating? <input type="checkbox"/> Yes <input type="checkbox"/> No When did it stop operating? _____ What happened to the assets? _____		7. Was any property of the business sold, transferred, quit-claimed, donated, or otherwise disposed of, for less than full value? <input type="checkbox"/> No <input type="checkbox"/> Yes (Provide explanation.)	

8. Which banks or financial institutions did the business use for transactions such as checking, savings, loans, financing agreements, etc.?

Name	Address	Types of Transactions	Dates

Section II. — continued

Background Information for Business Entity

9. Please list corporate positions below, identifying the persons who occupied them and their dates of service.

Position (e.g. President, Director)	Name	Address	Dates

10. Does the business use the Electronic Federal Tax Payment System (EFTPS) to make Federal Tax Deposits (FTDs) or payments? No Yes

To whom are the PINs or passwords assigned?

Who authorized the assignment of EFTPS PINs/passwords?
(If more than one, list dates.)

11. Other than the EFTPS, does the business do any other banking electronically?

No Yes Where? _____

To whom are the PINs/passwords assigned?

Who authorizes changes to the PINs/passwords?

12. Does the business file Form 941 electronically?

No Yes Who is authorized to sign Form 941?

13. Does/did the business ever use a Payroll Service Provider (PSP) or Professional Employer Organization (PEO) for making deposits and/or file returns?

No Yes If yes, identify the PSP or PEO. _____

Who signed the contract? _____

Section III.

Responsibility

1. Please state whether you performed any of the duties / functions listed below for the business and the time periods during which you performed these duties. Please also provide the names and time periods that any other person performed these duties.

Did you...	Yes	No	Dates		Who else performed this duty?	Dates	
			From	To		From	To
a. Determine financial policy for the business?	<input type="checkbox"/>	<input type="checkbox"/>					
b. Direct or authorize payments of bills/creditors?	<input type="checkbox"/>	<input type="checkbox"/>					
c. Open or close bank accounts for the business?	<input type="checkbox"/>	<input type="checkbox"/>					
d. Guarantee or co-sign loans?	<input type="checkbox"/>	<input type="checkbox"/>					
e. Sign or counter-sign checks?	<input type="checkbox"/>	<input type="checkbox"/>					
f. Authorize payroll?	<input type="checkbox"/>	<input type="checkbox"/>					
g. Authorize or make Federal Tax Deposits?	<input type="checkbox"/>	<input type="checkbox"/>					
h. Prepare, review, sign, transmit payroll tax returns?	<input type="checkbox"/>	<input type="checkbox"/>					
i. Hire/Fire?	<input type="checkbox"/>	<input type="checkbox"/>					

Section IV.

Knowledge / Willfulness

- | | |
|---|---|
| <p>1. When and how did you first become aware of the delinquent taxes?</p> | <p>2. What actions did you take to see that the taxes were paid?</p> |
| <p>3. Were discussions ever held by stockholders, officers, or other interested parties regarding nonpayment of the taxes?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>Identify who attended, dates, any decisions reached, and whether any documentation is available.</p> | <p>4. Who handled IRS contacts such as phone calls, correspondence, or visits by IRS personnel?</p> <p>When did these contacts take place, and what were the results of these contacts?</p> |
5. During the time the delinquent taxes were increasing, or at any time thereafter, were any financial obligations of the business paid?
- No Yes Which obligations were paid?

Who authorized them to be paid?

- | | |
|---|--|
| <p>6. Were all or a portion of the payrolls met?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes</p> | <p>7. Did any person or organization provide funds to pay net corporate payroll?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes <i>(Explain in detail)</i></p> |
|---|--|

8. Other than those previously listed, please provide the name, address, and telephone number of anyone else who may have additional knowledge about or control over the company's financial affairs.

Name	Address	Telephone Number
		()
		()
		()

Section V.

Personal Liability for Excise Tax Cases

(Complete only if Business is required to file Excise Tax Returns)

- | | |
|---|---|
| <p>1. Are you aware of any required excise tax returns which have not been filed?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes <i>(List periods)</i></p> | <p>2. With respect to excise taxes, were the patrons or customers informed that the tax was included in the sales price?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes</p> |
| <p>3. If the liability is one of the "collected" taxes <i>(transportation of persons or property and communications)</i>, was the tax collected?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes</p> | <p>4. Were you aware, during the period tax accrued, that the law required collection of the tax?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes</p> |

Section VI.

Signatures

I declare that I have examined the information given in this interview and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person interviewed	Date
Signature of Interviewer	Date
Date copy of completed interview form given to person interviewed	▶

Additional Information

Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes

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Interview Handouts

("X" if given or explain why not in case history.)

- Notice 609, Privacy Act Notice
- Notice 784, Could You be Personally Liable for Certain Unpaid Federal Taxes?

Type of Interview
("x" one.)

- IRC 6672, Failure to collect and pay over tax from (mmddyyyy) _____ to _____
- IRC 4103, Failure to pay excise taxes from (mmddyyyy) _____ to _____

Section I. Background Information for Person Interviewed

1. Name _____		2. Social Security Number (SSN) _____	
3. Address (Street, City, State, ZIP code) _____		4. Home telephone number () _____	
		5. Work telephone number () _____	
6. What was your job title and how were you associated with the business? (Describe your duties and responsibilities and dates of employment.) _____			
7. Did you resign from your position? <input type="checkbox"/> No <input type="checkbox"/> Yes		8. Do/Did you have any money invested in the business? <input type="checkbox"/> Yes <input type="checkbox"/> No	
a. When? _____ b. Is a copy available? <input type="checkbox"/> Yes <input type="checkbox"/> No		9. If you were listed on the company's bank signature cards, did you have your name removed from them? <input type="checkbox"/> N/A <input type="checkbox"/> No	
c. To whom was it submitted? _____		<input type="checkbox"/> Yes When? _____	
10. Were financial statements prepared for the business? <input type="checkbox"/> Yes If yes, who reviewed them and where are the statements located? _____ <input type="checkbox"/> No		11. Have you ever been involved in another business that had tax problems? <input type="checkbox"/> Yes If so, provide name of business and dates. _____ <input type="checkbox"/> No	

Section II. Background Information for Business Entity (Complete shaded items only if this is the first Form 4180 secured on the business entity.)

1. Name of Business and Employer Identification Number (EIN) _____		2. Business telephone number () _____	
3. Address (Street, City, State, ZIP code) _____		4. Has the business ever filed bankruptcy? <input type="checkbox"/> No Date Filed: _____ <input type="checkbox"/> Yes Chapter: _____ Petition # _____	
5. Type of Entity			
<input type="checkbox"/> Partnership <input type="checkbox"/> Corporation		<input type="checkbox"/> Limited Liability Company (LLC)	
<input type="checkbox"/> Sole Proprietor		How is the LLC treated for tax purposes?	
Date incorporated _____		<input type="checkbox"/> Disregarded Entity	
State where incorporated _____		<input type="checkbox"/> Taxed as a Partnership	
Has the state ever revoked the charter? <input type="checkbox"/> No <input type="checkbox"/> Yes When? _____		<input type="checkbox"/> Taxed as a Corporation	
		Has the LLC made any recent election for reclassification? <input type="checkbox"/> Yes If Yes, explain _____ <input type="checkbox"/> No	
6. Is the business still operating? <input type="checkbox"/> Yes <input type="checkbox"/> No When did it stop operating? _____ What happened to the assets? _____		7. Was any property of the business sold, transferred, quit-claimed, donated, or otherwise disposed of, for less than full value? <input type="checkbox"/> No <input type="checkbox"/> Yes (Provide explanation.) _____	

8. Which banks or financial institutions did the business use for transactions such as checking, savings, loans, financing agreements, etc.?

Name	Address	Types of Transactions	Dates

Section II. — continued

Background Information for Business Entity

9. Please list corporate positions below, identifying the persons who occupied them and their dates of service.

Position (e.g. President, Director)	Name	Address	Dates

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To whom are the PINs or passwords assigned?

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(If more than one, list dates.)

11. Other than the EFTPS, does the business do any other banking electronically?

No Yes Where? _____

To whom are the PINs/passwords assigned?

Who authorizes changes to the PINs/passwords?

12. Does the business file Form 941 electronically?

No Yes Who is authorized to sign Form 941?

13. Does/did the business ever use a Payroll Service Provider (PSP) or Professional Employer Organization (PEO) for making deposits and/or file returns?

No Yes If yes, identify the PSP or PEO. _____
Who signed the contract? _____

Section III.

Responsibility

1. Please state whether you performed any of the duties / functions listed below for the business and the time periods during which you performed these duties. Please also provide the names and time periods that any other person performed these duties.

Did you...	Yes	No	Dates		Who else performed this duty?	Dates	
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b. Direct or authorize payments of bills/creditors?	<input type="checkbox"/>	<input type="checkbox"/>					
c. Open or close bank accounts for the business?	<input type="checkbox"/>	<input type="checkbox"/>					
d. Guarantee or co-sign loans?	<input type="checkbox"/>	<input type="checkbox"/>					
e. Sign or counter-sign checks?	<input type="checkbox"/>	<input type="checkbox"/>					
f. Authorize payroll?	<input type="checkbox"/>	<input type="checkbox"/>					
g. Authorize or make Federal Tax Deposits?	<input type="checkbox"/>	<input type="checkbox"/>					
h. Prepare, review, sign, transmit payroll tax returns?	<input type="checkbox"/>	<input type="checkbox"/>					
i. Hire/Fire?	<input type="checkbox"/>	<input type="checkbox"/>					

Section IV.

Knowledge / Willfulness

1. When and how did you first become aware of the delinquent taxes?
2. What actions did you take to see that the taxes were paid?
3. Were discussions ever held by stockholders, officers, or other interested parties regarding nonpayment of the taxes?
 No Yes
 Identify who attended, dates, any decisions reached, and whether any documentation is available.
4. Who handled IRS contacts such as phone calls, correspondence, or visits by IRS personnel?

 When did these contacts take place, and what were the results of these contacts?
5. During the time the delinquent taxes were increasing, or at any time thereafter, were any financial obligations of the business paid?
 No Yes Which obligations were paid?

Who authorized them to be paid?

6. Were all or a portion of the payrolls met?
 No Yes
7. Did any person or organization provide funds to pay net corporate payroll?
 No Yes (Explain in detail)

8. Other than those previously listed, please provide the name, address, and telephone number of anyone else who may have additional knowledge about or control over the company's financial affairs.

Name	Address	Telephone Number
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Section V.

Personal Liability for Excise Tax Cases
 (Complete only if Business is required to file Excise Tax Returns)

1. Are you aware of any required excise tax returns which have not been filed?
 No Yes (List periods)
2. With respect to excise taxes, were the patrons or customers informed that the tax was included in the sales price?
 No Yes
3. If the liability is one of the "collected" taxes (transportation of persons or property and communications), was the tax collected?
 No Yes
4. Were you aware, during the period tax accrued, that the law required collection of the tax?
 No Yes

Section VI.

Signatures

I declare that I have examined the information given in this interview and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person interviewed	Date
Signature of interviewer	Date
Date copy of completed interview form given to person interviewed	

Additional Information