

# 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 (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 a. When? _____ b. Is a copy available? <input type="checkbox"/> Yes <input type="checkbox"/> No c. To whom was it submitted? _____	8. Do/Did you have any money invested in the business? <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 <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

## Background Information for Business Entity

### Section II. (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 Date incorporated _____ State where incorporated _____ Has the state ever revoked the charter? <input type="checkbox"/> No <input type="checkbox"/> Yes When? _____	<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
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 II. — continued**

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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"/>					



Additional Information