

Form **4180**
(August 2012)

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.

Section I - Person Interviewed

1. Name	2. Social Security Number (SSN)
3. Address (street, city, state, ZIP code) NY	4. Home telephone number
	5. Work telephone number
6. Name of Business and Employer Identification Number (EIN)	7. Did you use a third-party payer, such as a payroll service? <input type="checkbox"/> Yes (If yes complete Section VI A) <input type="checkbox"/> No

8. What was your job title and how were you associated with the business? (Describe your duties and responsibilities and dates of employment.) If person being interviewed is a payroll service provider or a professional employer organization, complete Section VI B

Section II - Responsibilities

1. State whether you performed any of the duties / functions listed below for the business and the time periods during which you performed these duties.

Did you...	Yes	No	Dates	
			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. Prepare, review, sign, or authorize transmit payroll tax returns?	<input type="checkbox"/>	<input type="checkbox"/>		
d. Have knowledge withheld taxes were not paid?	<input type="checkbox"/>	<input type="checkbox"/>		
e. Authorize payroll?	<input type="checkbox"/>	<input type="checkbox"/>		
f. Authorize or make Federal Tax Deposits?	<input type="checkbox"/>	<input type="checkbox"/>		
g. Authorize the assignment of any EFTPS or electronic banking PINS/passwords?	<input type="checkbox"/>	<input type="checkbox"/>		
h. Could other individuals do any of the above? (Complete Section IV and V)				
Name	Contact Number	<input type="checkbox"/>	<input type="checkbox"/>	
i. Have signature authority or PIN assignment on business bank accounts?				
Bank Name(s)	Account Number(s)			

Section III - 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	▶

Taxpayer Statement on Page 4: Yes No Interview Continued on subsequent pages? Yes No

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?

Section IV - Business Information

1. List corporate positions below, identifying the persons who occupied them and their dates of service.

Position (e.g. president, director)	Name	Address	Dates

2. Did/does the business use the Electronic Federal Tax Payment System (EFTPS) to make Federal Tax Deposits (FTD's) or payments?

- No
 Yes If yes, to whom are the PINS or passwords assigned _____

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

- No
 Yes Where _____
 To whom are the PINs/passwords assigned _____

4. Does the business file Form 941 electronically?

- No Who is authorized to sign Form 941 _____
 Yes Who files the returns electronically _____

Section V - Knowledge / Willfulness

1. During the time the delinquent taxes were increasing, or at any time thereafter, were any financial obligations of the business paid? (such as rent, mortgage, utilities, vehicle or equipment loans, or payments to vendors)

- No
 Yes Which obligations were paid? _____

Who authorized them to be paid? _____

2. Were all or a portion of the payrolls met?

- No
 Yes

Who authorized _____

3. Did any person or organization provide funds to pay net corporate payroll?

- No
 Yes (explain in detail and provide name)

4. When and how did you first become aware of the unpaid taxes?

5. What actions did you attempt to see that the taxes were paid?

6. 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.

7. 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?

Section VI - Payroll Service Provider (PSP) or Professional Employer Organization (PEO)**A - Third-Party Payer Arrangements***(complete this section only if you are interviewing a taxpayer who used a third-party payer)*

1. Who signed the service contract or entered into the agreement for services with the third-party payer?	2. Who in the business handled the contacts with the third-party payer?
3. Who was your contact at the third-party payer?	4. How were funds to be made available for the third-party payer to pay the taxes? Name of Bank(s) and Account number(s) from which funds were to be transferred.
5. What actions did you take to verify the third-party payer was filing returns, or making required payments?	6. Were funds available for the third-party payer to use for payment of the taxes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain in detail how and when the money was transferred to the third-party.
7. Were you aware that the third-party payer was not making the required payments? <input type="checkbox"/> Yes <input type="checkbox"/> No	8. Did you receive IRS notices indicating that the employment tax returns were not filed, or that the employment taxes were not paid? <input type="checkbox"/> Yes <input type="checkbox"/> No

B - Third-Party Payer Companies*(complete this section only if you are interviewing a Third-Party Payroll Service Payer)*

1. Who in your organization handled the contacts with the client?	2. Who was your contact at the client business?
3. Who at the client business signed the service contract or entered into the agreement for services?	4. Who had control over the payments of the client's employment taxes?
5. How were funds to be made available from the client business to pay the taxes?	
Bank Name(s)	Account Number(s)
6. Were there funds actually available for you to make the tax payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, explain in detail how and when the money was transferred to the third-party.	
If no, what actions did you take to attempt to collect the funds from the client?	

Section VII - 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? <input type="checkbox"/> No <input type="checkbox"/> Yes <i>(list periods)</i>	2. With respect to excise taxes, were the patrons or customers informed that the tax was included in the sales price? <input type="checkbox"/> No <input type="checkbox"/> Yes
3. If the liability is one of the "collected" taxes (<i>transportation of persons or property and communications</i>), was the tax collected? <input type="checkbox"/> No <input type="checkbox"/> Yes	4. Were you aware, during the period tax accrued, that the law required collection of the tax? <input type="checkbox"/> No <input type="checkbox"/> Yes

