



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

May 31, 2024

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Expiration Date: May 31, 2026
Impacted IRM: 5.1.1

MEMORANDUM FOR DIRECTOR, FIELD COLLECTION

FROM: Rocco Steco, Director Collection Policy **Rocco A. Steco Jr.**
SUBJECT: Revised Letter 4222 for Abatement & Adjustment

Digitally signed by
Rocco A. Steco Jr.
Date: 2024.05.31
14:24:52 -04'00'

This memorandum serves as interim guidance to provide for the use of revised Letter 4222 when closing balance due cases as an abatement or an adjustment. Please distribute this information to all affected employees in your organization.

Purpose: The purpose of this memorandum is to issue procedural guidance and revised language for Letter 4222 in abatement and adjustment resolutions.

Background: When a Revenue Officer resolves a balance due case, Letter 4222 is generated to provide a case closing letter to the taxpayer notifying them of case closure. The current letter does not explain the abatement or adjustment process and is confusing to taxpayers receiving the letter for these types of case closures. Collection Policy worked with Field Collection and the systemic advocacy division of the Taxpayer Advocate Office to add selectable paragraphs to Letter 4222 that cover abatement and adjustment closures. This will clearly explain the process for each type of closure to the taxpayer and prevent re-work for Revenue Officers.

Procedural Change: Revenue officers will generate and issue Letter 4222 from the Published Products Catalog when case closures resulting from an abatement, or an adjustment. Revenue officers will select the appropriate selectable paragraph and populate the tax type and tax periods field sections of the letter instead of issuing the letter that is generated in ICS. The manual letters will need to be used until ICS programming can be updated. Revenue Officers will need to document the ICS history when the revised letter is issued to the taxpayer.

Effect on Other Documents: This guidance will be incorporated into IRM 5.1.1, Miscellaneous Collection Procedures within 2 years from the date of this memorandum.

Effective Date: This guidance is effective from the date of this memorandum.

Contact: If you have any questions, please contact Joseph Monsour, Senior Program Analyst, Global Strategic Compliance group.

Attachments: Revised L4222

Distribution:

Director, Field Collection

Director, Civil Enforcement Advice and Support Operations

Director, Collection Operations – Quality and Technical Support

Taxpayer Advocate Service

Assistant Division Counsel, SB/SE

Irs.gov

ATTACHMENT

Letter 4222 Do Not Mail This Page Selectable Paragraph

Selectable paragraph 1

We closed your collection case and you don't need to take any actions. Based on our records, there are no taxes owed or tax returns due for the tax types and periods listed below. If warranted, we'll reopen your case and contact you.

Selectable paragraph 2

We closed your collection case and you don't need to take any actions. We've transferred your case to the office that will work the adjustment you requested for the tax types and periods listed below.

Until that office completes your adjustment request, we'll continue to apply applicable penalties, interest and future federal tax refunds to the amounts you owe.

If we can't process the adjustment, we'll reopen your case and contact you.

Selectable paragraph 3

We closed your collection case and you don't need to take any actions. We've transferred your case to the office that will work the abatement you requested for the tax types and periods listed below.

Until that office completes your abatement request, we'll continue to apply applicable penalties, interest and future federal tax refunds to the amounts you owe.

If we can't process the abatement, we'll reopen your case and contact you.

**Department of the Treasury
Internal Revenue Service
[Operating Division / Program Name]
[Street address]
[City, State ZIP]**

[Recipient name]
[Address line 1]
[Address line 2]
[Address line 3]

Date:

[]

Taxpayer ID number (last 4 digits):

[]

Person to contact:

[]

Employee ID number:

[]

Notice of Case Resolution

Dear [Name]:

Why you're receiving this letter

[Insert selectable paragraph 1, 2 or 3 from do not mail page]

Tax Type	Tax Period Ending	Tax Type	Tax Period Ending	Tax Type	Tax Period Ending
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What you need to do in the future

It's important that you file all future tax returns and pay any amounts you owe on time.

Where to find more information

View your account information by visiting [IRS.gov/myaccount](https://www.irs.gov/myaccount) or call us at 800-829-1040 (individuals) or 800-829-4933 (businesses).

Sincerely,

[Name]

[Title]