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00, 4103.00-00

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**From:**

**Sent:** Friday, February 5, 2010 10:12 AM

**To:**

**Cc:**

**Subject:** WAIVER TO EXTEND THE PERIOD TO EXTEND ASSESSMENT FOR PERSONAL RESPONSIBILITY FOR EXCISE TAXES

Good question. It looks like the [Form 2750 is the proper form to use](#). Your underlying provisions are section 4261 (the "ticket tax"), section 4291 (obligation to collect the ticket tax), and section 6672 (failure to collect and pay over). Section 4103 applies to failures to pay over fuel taxes under sections 4041 and 4081 (that is, excise taxes on gasoline, diesel fuel and kerosene). Thus, your assessment will not be made under section 4103. (Incidentally, the only Form 4183 I found in the IRS electronic publishing catalogue was "Recommendation re: Trust Fund Recovery Penalty Assessment.") I copied \_\_\_\_\_ and \_\_\_\_\_, because they are the section 6672 subject matter experts. If you have additional questions on this issue, please copy them, too.

Thanks,