



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

April 18, 2013

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MEMORANDUM FOR EMPLOYMENT TAX TERRITORY MANAGERS, GROUP
MANAGERS AND SPECIALISTS

FROM: John Tuzynski
Chief, Employment Tax Operations

SUBJECT: Employment Tax Letter 5155 CSP Transmittal Letter

The purpose of this memorandum is to disseminate the new [Letter 5155 CSP Transmittal](#). Examiners should begin using this letter immediately to send a copy of the executed CSP agreement to the taxpayer. IRM 4.23.6.15.3(3) will be updated to read:

(3) The standard closing agreement should be prepared in triplicate. Original signatures will be secured on all three copies of the agreement. When the agreements are signed by the approving official, examiners should provide one copy to the taxpayer using Letter 5155, *CSP Transmittal*. The second copy should be forwarded to the Employment Tax Centralized Workload Selection and Delivery Unit with the required attachments (see IRM 4.23.6.17(2)) and the final copy will be retained in the case file.

The letter is available for immediate use for any employment tax examination involving a CSP agreement. Call Senior Policy Analyst Lynne McCoy if you have any questions.

Distribution:

cc: irs.gov