



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

April 22, 2013

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Impacted IRM: 4.23.13.3 and
Exhibit 4.23.13-1

MEMORANDUM FOR EMPLOYMENT TAX TERRITORY MANAGERS, GROUP
MANAGERS AND SPECIALISTS

FROM: John Tuzynski /s/ *John Tuzynski*
Chief, Employment Tax Program

SUBJECT: Employment Tax Letter 5154 to Claim for Abatement Request
in Employment Tax Cases

The purpose of this memorandum is to disseminate the new [Letter 5154, Employment Tax Reply to Request for Reconsideration of Assessment](#). It replaces Letter 693, *Reply to Request for Reconsideration of Assessment*, currently used in all Claim for Abatement cases.

This letter is specific to employment tax and will explain the taxpayer's rights and necessary actions to resolve their claim. This letter should be used immediately in place of Letter 693 on every case previously requiring Letter 693 (see IRM 4.23.13.3(4)).

IRM 4.23.13.3 and Exhibit 4.23.13-1 will be updated no later than April 2014 to remove all references to Letter 693 and include the new Letter 5154. Contact Senior Policy Analyst Lynne McCoy if you have any questions.

[Distribution:](#)

cc: irs.gov