



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR DIRECTORS, COLLECTION AREA OPERATIONS  
DIRECTOR, ADVISORY AND INSOLVENCY

FROM: Scott D. Reisher /s/ **Scott D. Reisher**  
Director, Collection Policy

SUBJECT: Interim Guidance for Form 4180 Revision

This memorandum provides interim guidance concerning the new revision of [Form 4180](#), *Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes*. Please ensure that this information is distributed to all affected employees within your organization.

Form 4180, used to conduct Trust Fund Recovery Penalty (TFRP) interviews, has been reformatted to allow for an abbreviated interview when the potentially responsible party is determined to be the only responsible party or in situations when a business structure is not complicated. This new format allows the revenue officer to more easily tailor the depth of their TFRP investigation based upon the complexity of the business entity/ownership structure. Specific guidance on how the revised Form 4180 should be used is as follows:

Form 4180 -Page 1

Page 1 incorporates core willfulness and responsibility questions to support assertion recommendations and may be used as an abbreviated interview when there is only one responsible party or in situations when the business entity and ownership structure is not complex.

Question responses on page 1 will prompt revenue officers to make determinations as to whether the TFRP interview should be continued on subsequent pages. For example, if the party being interviewed indicates they used the services of a third-party payer, or if the party being interviewed is the third-party payer, the form will direct the revenue

officer to complete subsequent section(s) on page 3 related to third-party payers. If the party being interviewed indicates that other individuals had the responsibility or authority to perform the core responsibilities in Section II, the form will direct the revenue officer to complete Section IV and V on page 2.

If the revenue officer determines that page 1 of the form sufficiently addresses willfulness and responsibility, and is not prompted to complete additional sections of the form, the taxpayer's signature may be obtained on page 1.

#### Form 4180 -Page 3

The new Payroll Service Provider (PSP) or Professional Employer Organization (PEO) questions will assist the revenue officer in TFRP investigations when a PSP or PEO is involved. If the business has never used the services of a PSP or PEO, Section VI will not require completion.

Section VII on page 3 will only require completion for excise tax case investigations.

If the revenue officer determines page(s) 2 and/or 3 of the form must be completed, the taxpayer's signature should be obtained on page 4. Page 4 provides narrative space to record any additional information provided by the taxpayer.

If you have any questions, please contact me or a member of your staff may contact Senior Program Analyst Jeanne Dunford. Territory personnel should direct any questions, through their management staff, to the appropriate Area contact.

cc: [www.irs.gov](http://www.irs.gov)