Internal Revenue Manual Section 5.7.4.2.1 (11-12-2015)
Form 4180

1. Form 4180 is the form to be used for conducting TFRP interviews. It is intended to be used as a record of a personal interview with a potentially responsible person. During the initial contact, attempt to personally secure the form from potentially responsible persons. If Form 4180 cannot be secured, document the case history with the reasons why it was not secured.

2. The purpose of the personal interview and completion of Form 4180 is to secure direct, detailed information regarding the individual's or other person's involvement in the business in order to determine if he or she meets the criteria for responsibility (IRM 5.7.3.3.1, Establishing Responsibility) and willfulness (IRM 5.7.3.3.2, Establishing Willfulness). The questions on the form are intended as a guide and are not all inclusive; supplemental questions may be asked.

**Note:**

Notice 609, Privacy Act Notice, should be provided to the individual during the interview.

3. **Do not** give or mail Form 4180 to the potentially responsible person(s) or representative for completion by that person or for review prior to the interview. The form must be completed in person or over the phone.

4. A summons may be necessary to require the potentially responsible person's presence at the interview (See IRM 25.5, Summons, and IRM 5.17.6, Legal Reference Guide for Revenue Officers, Summons, for summons procedures, rights and privileges).

5. Enter "unknown" in the appropriate block on the form if the person interviewed cannot answer a specific question.

6. Enter "not applicable" in the appropriate block on the form if a question does not apply. **If any information has already been completed on Form 433-B, Collection Information Statement for Businesses, the revenue officer can enter "See 433-B" in the applicable blocks.**

7. Form 4180 is formatted 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 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. Form 4180 should be used as follows:
   A. 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 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.

   B. **Section VI on page 3 has Payroll Service Provider (PSP) or Professional Employer Organization (PEO) questions to 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.**

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

   D. **Page 4 provides narrative space to record any additional information provided by the taxpayer.
E. 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.

8. After the interview is completed, ask the potentially responsible person to sign Form 4180. The revenue officer will also sign the form.

**Note:**

Make a copy of the signed Form 4180 and give it to the potentially responsible person and/or authorized representative, when feasible.

9. If the form can only be partially completed, determine whether to add a statement to page 4 indicating which portions of the form are incomplete.

**Note:**

A statement can be updated at a later date with the changes initialed by the revenue officer and the person interviewed.

10. If the potentially responsible person agrees to the assessment during an interview:
    A. Advise the individual of his or her appeal rights and document the history accordingly.
    B. Secure his or her signature on Form 2751, *Proposed Assessment of Trust Fund Recovery Penalty*.

    **Reminder:**

    A Form 4180 interview must still be completed, even if the responsible party or parties sign Form 2751.

    C. Advise the taxpayer interest will accrue on the TFRP from the date of assessment to the date of payment on the underlying trust fund liability and on any unpaid interest. (See IRM 5.7.7.2, *Pre-Assessment Payment*, for information on processing payments received prior to the assessment of the TFRP).

    **Note:**

    Provide Letter 1153(DO) to the taxpayer (IRM 5.7.4.7, *Notification of Proposed Assessment*) as soon as possible when Form 2751 is executed during an interview and explain to the responsible person he is waiving the 60-day restriction on notice and demand set forth in IRC §6672(b). See IRM 5.7.6.1.2, *Agreed Cases*, for actions on agreed cases.