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[REDACTED] CDP Request"). Petitioner requested a face-to-face hearing with respect to his underlying tax liabilities and to discuss any collection alternatives that are available to him. He also renounced any past issues that he raised that the IRS may have considered to be frivolous.

4. On [REDACTED] 2007, respondent's Appeals Office received the Petitioner's timely filed Form 12153, Request for a Collection Due Process Hearing with respect to the Notice of Lien for petitioner's 2000, 2001, 2002, and 2003 income tax liabilities (the "Lien CDP Request"). Petitioner requested a face-to-face hearing with respect to his underlying tax liabilities and to discuss any collection alternatives that are available to him. He also renounced any past issues that he raised that the IRS may have considered to be frivolous.

5. On [REDACTED] 2007, the settlement officer sent petitioner two separate letters, one with respect to the Levy CDP Request and one with respect to the Lien CDP Request. Each of the letters stated that the issues raised in the petitioner's CDP Requests are considered to be frivolous or that Appeals does not consider, and that the petitioner would therefore not be entitled to a face-to-face hearing. Each letter set a telephone hearing for [REDACTED] 2007, and specified the financial information that would be needed from petitioner (un-filed income tax returns for 2004 through 2006 and Collection Information Statements 433-A and

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433-B) in order for the settlement officer to consider collection alternatives.

6. In response to both of the letters, petitioner sent a letter to the settlement officer dated [REDACTED] 2007, in which he renewed his request for a face-to-face hearing with respect to his Levy CDP Request and Lien CDP Request. The petitioner also stated that he would be unable to participate in the telephonic conference scheduled for [REDACTED] 2007, and asked that the settlement officer facilitate his request for a face-to-face hearing with respect to his underlying income tax liabilities and with respect to any available collection alternatives.

7. On [REDACTED] 2007, the settlement officer sent petitioner two separate letters, one with respect to the Levy CDP Request and one with respect to the Lien CDP Request. Each of the letters stated that the petitioner failed to participate in the telephonic conference set for [REDACTED] 2007, that the petitioner failed to send in the previously requested financial information, and that the petitioner had fourteen days to send in any additional information that he would like considered at his Collection Due Process Hearings.

8. On [REDACTED] 2007, two separate Notices of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330 ("Notice of Determination") were sent to petitioner—one with respect to the Levy CDP Request and one with respect to

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the Lien CDP Request, sustaining respective collection actions. Complete copies of the two Notices of Determination (with the taxpayer identification numbers redacted in compliance with Tax Court Rule 27), are attached as Exhibit A and Exhibit B. The Notices of Determination state, inter alia, that petitioner only raised arguments that are considered to be frivolous or that Appeals does not consider, that the petitioner (other than in his letter dated [REDACTED] 2007—in which he requests a face-to-face hearing) failed to respond to the settlement officer's two letters offering a telephonic conference, and that the petitioner failed to provide any of the requested financial information.

9. Although petitioner raises some allegations regarding respondent's assessment and collection procedures, such allegations cannot be considered as all frivolous. Additionally, petitioner, in each of his CDP Requests asks for a face-to-face hearing to discuss his underlying income tax liabilities and any collection alternatives that may be available to him.

10. Based on the foregoing, respondent requests that this case be remanded in order for the settlement officer to hold a face-to-face hearing in which he addresses all of the matters raised by petitioner and then issue a supplemental Notice of Determination.

11. Petitioner could not be reached regarding whether or not he objects to this motion.

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WHEREFORE, respondent requests that this motion be granted.

[REDACTED]  
Chief Counsel  
Internal Revenue Service

Date: [REDACTED] 2008

By: [REDACTED]

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Tax Court Bar [REDACTED]

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