

Internal Revenue Service

[REDACTED]

Date:

WILLIAM [REDACTED]
[REDACTED]

Department of the Treasury

Person to Contact:

[REDACTED]

Refer Reply to:

Taxpayer Identification Number:

Tax Type/Form Number:

F1040

In Re:

Collection Due Process Hearing
(Tax Court)

Tax Period(s) Ended:

12/2004 12/2007 12/2008

CERTIFIED MAIL

**NOTICE OF DETERMINATION
CONCERNING COLLECTION ACTION(S) UNDER SECTION 6320 and/or 6330**

Dear Mr. [REDACTED]:

We have reviewed the collection actions that were taken or proposed for the period(s) shown above. This letter is your Notice of Determination, as required by law. A summary of our determination is stated below. The attached statement shows, in detail, the matters we considered at your Appeals hearing and our conclusions about them.

If you want to dispute this determination in court, you must file a petition with the United States Tax Court within 30 days from the date of this letter.

To obtain a petition form and the rules for filing a petition, write to: Clerk, United States Tax Court, 400 Second Street, NW, Washington, D.C. 20217, or access the Tax Court website at www.ustaxcourt.gov.

In addition to the regular United States Tax Court procedures, the United States Tax Court also has a simplified procedure for an appeal under section 6330(d)(1)(A) of a determination in which the unpaid tax does not exceed \$50,000. You may also obtain information about this simplified procedure by writing to the United States Tax Court or accessing the United States Tax Court website at www.ustaxcourt.gov.

The time limit (30 days from the date of this letter) for filing your petition is fixed by law. The courts cannot consider your case if you file late. If an appeal is filed in the incorrect court (e.g., United States District Court), you will not be able to refile in the United States Tax Court if the time period for filing a Tax Court petition has expired.


If you do not petition the court within the time frame provided by law, your case will be returned to the originating IRS office for action consistent with the determination summarized below and described on the attached page(s). If you have any questions, please contact the person whose name and telephone number are shown above.

Summary of Determination

Appeals decision is that the Notice of Federal Tax Lien will be withdrawn.
No levies will be issued since the tax liability will be abated and there will be no balance due.

Sincerely,

A thick black horizontal bar redacting the signature of the Appeals Team Manager.


Appeals Team Manager

Enclosure(s): Attachment

Attachment

WILLIAM D GOODWIN
527-56-9964

Type of Tax(es)	Tax Period(s)	Date of CDP Notice	Type of hearing	Date used to determine timeliness
1040	200412	[REDACTED] 2010	6330	[REDACTED] 2010
1040	200712	[REDACTED] 2010	6330	[REDACTED] 2010
1040	200812	[REDACTED] 2010	6330	[REDACTED] 2010
1040	200412	[REDACTED] 2010	6320	[REDACTED] 2010
1040	200712	[REDACTED] 2010	6320	[REDACTED] 2010
1040	200812	[REDACTED] 2010	6320	[REDACTED] 2010

SUMMARY AND RECOMMENDATION

Appeals decision is to withdraw the Notice of Federal Tax Lien. The Notice of levy is no longer applicable due to the abatement of the taxes.

BRIEF BACKGROUND

You requested a Collection Due Process (CDP) hearing before Appeals under the provisions of Internal Revenue Code (IRC) §6330 following receipt of Letter 1058, Notice of Intent to Levy and your Right to a Hearing. The notice(s) were issued on [REDACTED], 2010 Via Certified Mail. Your Form(s) 12153 requesting a CDP hearing was received on [REDACTED], 2010. Your request was timely as it was made within the 30-day period for requesting a CDP hearing.

You requested a Collection Due Process (CDP) hearing before Appeals under the provisions of Internal Revenue Code (IRC) §6320 following receipt of Letter 3172, Notice of Federal Tax Lien Filing and Your Right to A Hearing Under IRC 6320. The notice(s) were issued on [REDACTED], 2010 via Certified Mail. Your Form(s) 12153 requesting a CDP hearing was received on [REDACTED], 2010. Your request was timely and you are entitled for judicial review.

DISCUSSION AND ANALYSIS

a. Verification of legal and procedural requirements:

Appeals has obtained verification from the IRS office collecting the tax that the requirements of any applicable law, regulation or administrative procedure with respect to the proposed levy or NFTL filing have been met. Computer records indicate that the notice and demand, notice of intent to levy and/or notice of federal tax lien filing, and notice of a right to a Collection Due Process hearing were issued.

The notice and demand for payment letter was mailed to the taxpayer's last known address, within 60 days of the assessment, as required by IRC § 6303.

There was a balance due when the CDP levy notice was issued or when the NFTL filing was requested.

I sent a Substantive Contact Letter, SCL, on February 6, 2012 to schedule a face to face

hearing on [REDACTED], 2012. . In the letter I noted that the tax liabilities were Substitute for Return, SFR, assessments. I requested the taxpayer file original returns. The taxpayer was given a deadline of 14 days from the date of the SCL which was [REDACTED] 2012 to file the tax returns. The taxpayer did not file any of the delinquent tax returns.

The face to face hearing was scheduled for [REDACTED], 2012. The taxpayer did not show for the hearing. He did send a letter stating it was not convenient for him to participate in the scheduled face to face hearing at this time. On [REDACTED], 2012 I sent the taxpayer a last chance letter and again requested he provide any information he wanted me to consider within 14 days of the date on the letter. The taxpayer did not file the tax returns.

Prior involvement:

I had no prior involvement with respect to the specific tax periods either in Appeals or Compliance.

Collection statute verification:

The collection statute has been suspended; the collection period allowed by statute to collect these taxes has been suspended by the appropriate computer codes for the tax periods at issue.

* Appeals could not verify that the Statutory Notice of Deficiency was issued to the taxpayer prior to assessment of the tax due on the tax periods on this Collection Due Process case. The failure to show the SNOD was issued means that the tax assessed is an invalid assessment. The tax assessment will be abated. When the case is returned to compliance they have the option to issue a Statutory Notice of Deficiency to the taxpayer. *

The taxpayer says he did not receive any statutory notices of deficiency for the tax years at issue. He says he did not have a prior opportunity to challenge the liability. Appeals sent the taxpayer a copy of the F4549, Income Tax Discrepancy Adjustments which shows how the tax was computed.

Collection followed all legal and procedural requirements and the actions taken or proposed were appropriate under the circumstances.

Issues raised by the taxpayer

The issues taxpayer listed on his F12153 are as follows:

1. I wish to verify whether the IRS followed all proper procedure as required by law. Appeals verified that compliance followed proper procedure when they issued the Notice of Intent to Levy and filed the Notice of federal Tax Lien.
2. I don't believe I am liable for the assessed tax. Appeals provided the taxpayer with a copy of F4549, Income Tax Discrepancy Adjustments which shows how the tax was computed and the income information that was used.
3. I should not be held responsible for the penalties accrued. The taxpayer provided no additional information concerning why he was not liable for penalties on the tax.
4. To challenge this liability seeing that I NEVER had a chance to challenge it before. Appeals could not confirm that a Statutory Notice of Deficiency was issued therefore; Appeals had determined the assessment of the tax is invalid and request that the assessment be abated.

5. If this liability is indeed a proper assessment and can be proven that it authentic and owed, I would like to discuss what collection alternatives are available to me, to include but not limited to OIC, IA and any other payment that may be available. The taxpayer provided no financial data so Appeals could not determine any collection alternative.

Collection Alternatives Offered by Taxpayer

You offered no alternatives to collection.

Challenges to the Existence of Amount of Liability

You disagree with your liability because you state you NEVER had a chance to challenge it before.

You raised no other issues:

Balancing of need for efficient collection with taxpayer concern that the collection action be no more intrusive than necessary.

Appeals has determined that the Statutory Notice of Deficiency was not issued prior to assessment of the tax; therefore, Appeals decision is to withdraw the Notice of Federal Tax Lien. Also, no levy action will be taken since there will be no liability to collect.

X

X

W