

Date of this Letter:
12/29/2011
IRS Employee to Contact:
CINDY MORRIS
Employee Identification Number:
1000246218
Contact Telephone Number:
(949) 389-4162

PEYMON MOTTAHEDEH



002018

Dear PEYMON MOTTAHEDEH

The Internal Revenue Service previously filed a Notice of Federal Tax Lien against your property. This notice is being withdrawn under the provisions of Internal Revenue Code section 6323(j).

Enclosed is a copy of the Form 10916(c), *Withdrawal of Filed Notice of Federal Tax Lien* that we mailed to the local recording office for filing. You may present the form to any credit reporting agency, financial institution, or other creditor you deem appropriate.

The withdrawal of the Notice of Federal Tax Lien does not affect the statutory lien provided by Internal Revenue Code section 6321; it only relinquishes any lien priority obtained by the Internal Revenue Service when the notice was filed.

If you have any questions, please call the person whose name and phone number are shown above.

Sincerely,



Director, Campus Compliance Operations

Enclosure
Form 10916(c)

Form 10916(c)
(Rev. 10-2000)

12497

Department of the Treasury - Internal Revenue Service
Withdrawal of Filed Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7

Serial Number

For Optional Use by Recording Office

Lien Unit Phone: (300) 913-6050

605904709

I certify that the following-named taxpayer has met one or more of the elements of the Internal Revenue Code (IRC) section 6323(j). The Internal Revenue Service therefore withdraws the Notice of Federal Tax Lien for these taxes and additions. The withdrawal of this notice of lien does not affect the statutory lien provided by IRC section 6321; it simply relinquishes any lien priority obtained by the Internal Revenue Service when the notice was filed. The proper official, in the office where the Notice of Federal Tax Lien was filed on December 21, 2009, is authorized to update the records to show the withdrawal of the notice of lien for these taxes and additions.



002018

Name of Taxpayer PEYMON MOTTAHEDEH

Residence 9582 BUTTEMERE RD
PHELAN, CA 92371-6899

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
n/a n/a n/a 2009-0563355

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12/31/1997	30-0562297	08/14/2009	09/13/2019	6784.72
940	12/31/1998	30-0562297	08/14/2009	09/13/2019	6303.81
940	12/31/1999	30-0562297	08/14/2009	09/13/2019	5872.85
940	12/31/2000	30-0562297	08/14/2009	09/13/2019	5425.68
940	12/31/2001	30-0562297	08/14/2009	09/13/2019	5076.60
940	12/31/2002	30-0562297	08/14/2009	09/13/2019	4818.65
940	12/31/2003	30-0562297	08/14/2009	09/13/2019	4625.90
940	12/31/2004	30-0562297	08/14/2009	09/13/2019	4166.40
940	12/31/2005	30-0562297	08/14/2009	09/13/2019	4213.75
940	12/31/2006	30-0562297	08/14/2009	09/13/2019	3948.64
940	12/31/2007	30-0562297	08/14/2009	09/13/2019	3692.80
941	06/30/2008	30-0562297	08/14/2009	09/13/2019	11240.75
941	09/30/2008	30-0562297	08/14/2009	09/13/2019	11115.37
941	12/31/2008	30-0562297	08/14/2009	09/13/2019	10984.01
941	03/31/2009	30-0562297	08/14/2009	09/13/2019	10880.92

Place of Filing

COUNTY RECORDER
SAN BERNARDINO COUNTY
SAN BERNARDINO, CA 92415

Total

99150.85

This notice was prepared and signed at OAKLAND, CA, on this,

the 29th day of December 2011.

Signature

Title

Director, Campus Compliance Operations

Cat. No. 24586T

Part 2 - Taxpayer Copy

10916(c) (Rev. 10-2000)

KEEP THIS DOCUMENT IN A SAFE PLACE

This is your copy of the Withdrawal of Filed Notice of Federal Tax Lien that we mailed to the place of filing shown on the front of this form. This document may be helpful in answering future questions about the filing and withdrawal of the Notice of Federal Tax Lien.

BACK of PART 2



Department of the Treasury
Internal Revenue Service

PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

SLID: 605904709
COURT: SAN BERNARDINO

002018.929697.0005.001 1 MB 0.390 705



PEYMON MOTTAHEDEH
9582 BUTTEMERE RD
PHELAN, CA 92371-6899



002018

Date of this Letter:
12/29/2011
IRS Employee to Contact:
CINDY MORRIS
Employee Identification Number:
1000246218
Contact Telephone Number:
(949) 389-4162

PEYMON MOTTAHEDEH



002015

Dear PEYMON MOTTAHEDEH

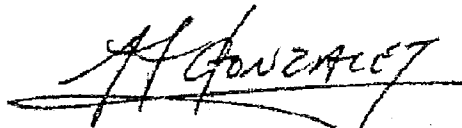
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If you have any questions, please call the person whose name and phone number are shown above.

Sincerely,



Director, Campus Compliance Operations

Enclosure
Form 10916(c)

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #7**

Serial Number

For Optional Use by Recording Office

Lien Unit Phone: **(800) 913-6050**

605904409

I certify that the following-named taxpayer has met one or more of the elements of the Internal Revenue Code (IRC) section 6323(j). The Internal Revenue Service therefore withdraws the Notice of Federal Tax Lien for these taxes and additions. The withdrawal of this notice of lien does not affect the statutory lien provided by IRC section 6321; it simply relinquishes any lien priority obtained by the Internal Revenue Service when the notice was filed. The proper official, in the office where the Notice of Federal Tax Lien was filed on December 21, 2009, is authorized to update the records to show the withdrawal of the notice of lien for these taxes and additions.

Name of Taxpayer **PEYMON MOTTAHEDEH**

Residence **9582 BUTTEMERE RD
PHELAN, CA 92371-6899**

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	2009-0563352

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/1997	30-0562297	08/14/2009	09/13/2019	13391.53
941	06/30/1997	30-0562297	08/14/2009	09/13/2019	13805.86
941	09/30/1997	30-0562297	08/14/2009	09/13/2019	13521.90
941	12/31/1997	30-0562297	08/14/2009	09/13/2019	13640.55
941	03/31/1998	30-0562297	08/14/2009	09/13/2019	13380.12
941	06/30/1998	30-0562297	08/14/2009	09/13/2019	14799.74
941	09/30/1998	30-0562297	08/14/2009	09/13/2019	14533.22
941	12/31/1998	30-0562297	08/14/2009	09/13/2019	14282.88
941	03/31/1999	30-0562297	08/14/2009	09/13/2019	14055.32
941	06/30/1999	30-0562297	08/14/2009	09/13/2019	13803.67
941	09/30/1999	30-0562297	08/14/2009	09/13/2019	13557.07
941	12/31/1999	30-0562297	08/14/2009	09/13/2019	13315.53
941	03/31/2000	30-0562297	08/14/2009	09/13/2019	13074.76
941	06/30/2000	30-0562297	08/14/2009	09/13/2019	12814.69
941	09/30/2000	30-0562297	08/14/2009	09/13/2019	12560.44

Place of Filing

**COUNTY RECORDER
SAN BERNARDINO COUNTY
SAN BERNARDINO, CA 92415**

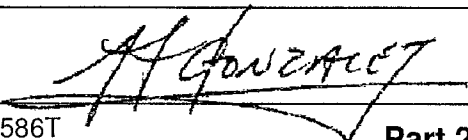
Total

204537.28

This notice was prepared and signed at OAKLAND, CA, on this,

the 29th day of December 2011.

Signature



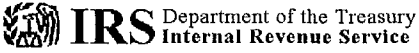
Title

Director, Campus Compliance Operations

KEEP THIS DOCUMENT IN A SAFE PLACE

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BACK of PART 2



Department of the Treasury
Internal Revenue Service

PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

SLID: 605904409
COURT: SAN BERNARDINO

002015.929697.0005.001 1 MB 0.390 705



PEYMON MOTTAHEDEH
9582 BUTTEMERE RD
PHELAN, CA 92371-6899



002015

Date of this Letter:
12/29/2011
IRS Employee to Contact:
CINDY MORRIS
Employee Identification Number:
1000246218
Contact Telephone Number:
(949) 389-4162

PEYMON MOTTAHEDEH

Dear PEYMON MOTTAHEDEH

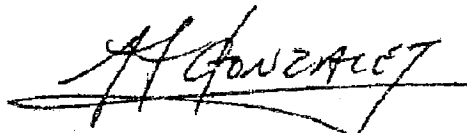
The Internal Revenue Service previously filed a Notice of Federal Tax Lien against your property. This notice is being withdrawn under the provisions of Internal Revenue Code section 6323(j).

Enclosed is a copy of the Form 10916(c), *Withdrawal of Filed Notice of Federal Tax Lien* that we mailed to the local recording office for filing. You may present the form to any credit reporting agency, financial institution, or other creditor you deem appropriate.

The withdrawal of the Notice of Federal Tax Lien does not affect the statutory lien provided by Internal Revenue Code section 6321; it only relinquishes any lien priority obtained by the Internal Revenue Service when the notice was filed.

If you have any questions, please call the person whose name and phone number are shown above.

Sincerely,



Director, Campus Compliance Operations

Enclosure
Form 10916(c)

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #7**

Serial Number

For Optional Use by Recording Office

Lien Unit Phone: (800) 913-6050

605904509

I certify that the following-named taxpayer has met one or more of the elements of the Internal Revenue Code (IRC) section 6323(j). The Internal Revenue Service therefore withdraws the Notice of Federal Tax Lien for these taxes and additions. The withdrawal of this notice of lien does not affect the statutory lien provided by IRC section 6321; it simply relinquishes any lien priority obtained by the Internal Revenue Service when the notice was filed. The proper official, in the office where the Notice of Federal Tax Lien was filed on December 21, 2009, is authorized to update the records to show the withdrawal of the notice of lien for these taxes and additions.



002016

Name of Taxpayer **PEYMON MOTTAHEDEH**

Residence **9582 BUTTEMERE RD
PHELAN, CA 92371-6899**

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	2009-0563353

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/2000	30-0562297	08/14/2009	09/13/2019	12311.64
941	03/31/2001	30-0562297	08/14/2009	09/13/2019	12992.40
941	06/30/2001	30-0562297	08/14/2009	09/13/2019	12771.24
941	09/30/2001	30-0562297	08/14/2009	09/13/2019	12572.92
941	12/31/2001	30-0562297	08/14/2009	09/13/2019	12387.32
941	03/31/2002	30-0562297	08/14/2009	09/13/2019	13206.54
941	06/30/2002	30-0562297	08/14/2009	09/13/2019	13031.49
941	09/30/2002	30-0562297	08/14/2009	09/13/2019	12859.08
941	12/31/2002	30-0562297	08/14/2009	09/13/2019	12698.73
941	03/31/2003	30-0562297	08/14/2009	09/13/2019	12563.52
941	06/30/2003	30-0562297	08/14/2009	09/13/2019	12425.57
941	09/30/2003	30-0562297	08/14/2009	09/13/2019	12298.44
941	12/31/2003	30-0562297	08/14/2009	09/13/2019	12190.62
941	03/31/2004	30-0562297	08/14/2009	09/13/2019	12077.82
941	06/30/2004	30-0562297	08/14/2009	09/13/2019	11955.04

Place of Filing

COUNTY RECORDER
SAN BERNARDINO COUNTY
SAN BERNARDINO, CA 92415

Total

188342.37

This notice was prepared and signed at OAKLAND, CA, on this,

the 29th day of December 2011.

Signature

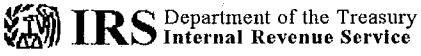
Title

Director, Campus Compliance Operations

KEEP THIS DOCUMENT IN A SAFE PLACE

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BACK of PART 2



Department of the Treasury
Internal Revenue Service

PO BOX 145585, STOP 8420G

CINCINNATI, OH 45250-5585

SLID: 605904509
COURT: SAN BERNARDINO

002016.929697.0005.001 1 MB 0.390 705



PEYMON MOTTAHEDEH
9582 BUTTEMERE RD
PHELAN, CA 92371-6899



002016

Date of this Letter:
12/29/2011
IRS Employee to Contact:
CINDY MORRIS
Employee Identification Number:
1000246218
Contact Telephone Number:
(949) 389-4162

PEYMON MOTTAHEDEH



002017

Dear PEYMON MOTTAHEDEH

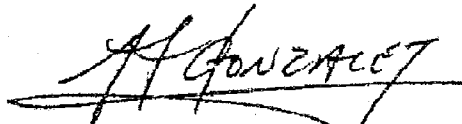
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If you have any questions, please call the person whose name and phone number are shown above.

Sincerely,



Director, Campus Compliance Operations

Enclosure
Form 10916(c)

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #7**

Serial Number

For Optional Use by Recording Office

Lien Unit Phone: (800) 913-6050

605904609

I certify that the following-named taxpayer has met one or more of the elements of the Internal Revenue Code (IRC) section 6323(j). The Internal Revenue Service therefore withdraws the Notice of Federal Tax Lien for these taxes and additions. The withdrawal of this notice of lien does not affect the statutory lien provided by IRC section 6321; it simply relinquishes any lien priority obtained by the Internal Revenue Service when the notice was filed. The proper official, in the office where the Notice of Federal Tax Lien was filed on December 21, 2009, is authorized to update the records to show the withdrawal of the notice of lien for these taxes and additions.



002017

Name of Taxpayer **PEYMON MOTTAHEDEH**

Residence **9582 BUTTEMERE RD
PHELAN, CA 92371-6899**

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
n/a n/a n/a 2009-0563354

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/2004	30-0562297	08/14/2009	09/13/2019	11842.19
941	12/31/2004	30-0562297	08/14/2009	09/13/2019	11713.44
941	03/31/2005	30-0562297	08/14/2009	09/13/2019	11581.98
941	06/30/2005	30-0562297	08/14/2009	09/13/2019	11431.34
941	09/30/2005	30-0562297	08/14/2009	09/13/2019	11274.67
941	12/31/2005	30-0562297	08/14/2009	09/13/2019	11104.48
941	03/31/2006	30-0562297	08/14/2009	09/13/2019	10942.73
941	06/30/2006	30-0562297	08/14/2009	09/13/2019	10770.53
941	09/30/2006	30-0562297	08/14/2009	09/13/2019	10586.38
941	12/31/2006	30-0562297	08/14/2009	09/13/2019	10405.88
941	03/31/2007	30-0562297	08/14/2009	09/13/2019	11371.86
941	06/30/2007	30-0562297	08/14/2009	09/13/2019	11179.11
941	09/30/2007	30-0562297	08/14/2009	09/13/2019	10990.21
941	12/31/2007	30-0562297	08/14/2009	09/13/2019	10812.95
941	03/31/2008	30-0562297	08/14/2009	09/13/2019	11375.68

Place of Filing

COUNTY RECORDER
SAN BERNARDINO COUNTY
SAN BERNARDINO, CA 92415

Total

167383.43

This notice was prepared and signed at OAKLAND, CA, on this,

the 29th day of December 2011.

Signature

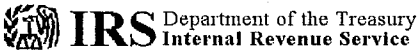
Title

Director, Campus Compliance Operations

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BACK of PART 2



IRS Department of the Treasury
Internal Revenue Service

PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

SLID: 605904609
COURT: SAN BERNARDINO

002017.929697.0005.001 1 MB 0.390 705



PEYMON MOTTAHEDEH
9582 BUTTEMERE RD
PHELAN, CA 92371-6899



002017

Date of this Letter:
12/29/2011
IRS Employee to Contact:
CINDY MORRIS
Employee Identification Number:
1000246218
Contact Telephone Number:
(949) 389-4162

PEYMON MOTTAHEDEH



002019

Dear PEYMON MOTTAHEDEH

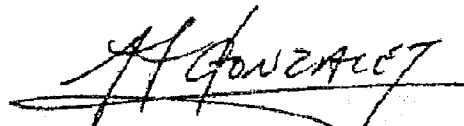
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Director, Campus Compliance Operations

Enclosure
Form 10916(c)

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BACK of PART 2



IRS Department of the Treasury
Internal Revenue Service

PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

SLID: 605904809
COURT: SAN BERNARDINO

002019.929697.0005.001 1 MB 0.390 705



PEYMON MOTTAEDEH
9582 BUTTEMERE RD
PHELAN, CA 92371-6899



002019

RECEIVED
JAN 17 2012
BY: Amy

Reymon Review

to that notice. Only several months later, in June of 2005, did the IRS receive from petitioner a request for a collection due process hearing. Consequently, petitioner was afforded only an equivalent hearing and issued a decision letter, which letter was not subject to judicial review.

Thus, a parsing of the records in this and the earlier cases for relevant documents reveals that respondent's jurisdictional allegations stand unrebutted. Critically, none of the communications reflected in the record of this and earlier matters constitutes, or can substitute for, a notice of determination issued pursuant to sections 6320 and/or 6330, I.R.C., as of the date the petition herein was filed. Hence, the record in this case fails to establish that a relevant notice of determination concerning collection action was sent to petitioner for the 2001 period. Therefore, the Court lacks jurisdiction in this case to review any collection action taken by respondent in regard to that taxable period. Congress has granted the Tax Court no authority to afford any remedy in the circumstances evidenced by this proceeding.

As regards petitioner's Motion To Restrain Collection, section 6330(e), I.R.C., provides that levy actions and the running of the period of limitations related to collections (and to other enumerated actions not pertinent here) shall be suspended for the period during which a hearing before the IRS Office of Appeals under section 6330, I.R.C., and appeals therein, are pending. However, "The Tax Court shall have no jurisdiction * * * to enjoin any action or proceeding unless a timely appeal has been filed * * * and then only in respect of the unpaid tax or proposed levy to which the determination being appealed relates." Sec. 6330(e)(1), I.R.C. Moreover, while section 6330(e), I.R.C., bars respondent from levying on a person's property during the prohibited period, there is nothing in section 6330(e), I.R.C., that prohibits respondent from filing a Federal tax lien during that period. See Berry v. Commissioner, 122 T.C. 184, 190-191 (2004).

Hence, in absence of any proceeding under section 6330, I.R.C., over which this Court has jurisdiction, the Court likewise is without jurisdiction to enjoin any collection action.

The premises considered, it is

ORDERED that petitioner's Motion To Restrain Collection, filed September 19, 2011, is denied. It is further