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UNITED STATES TAX COURT

LINDA [REDACTED],)
)
 Petitioner,)
)
 v.) Docket No. [REDACTED] L
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That the determinations set forth in the Notice of Determination Concerning Collection Action(s) under Section 6320 and/or 6330 issued to petitioner on [REDACTED], 2011, for petitioner's income tax liabilities for taxable years 2004, 2005, 2006, 2007 and 2008, and upon which this case is based, are not sustained.

[REDACTED]
 Judge.

Entered: [REDACTED] 2012

* * * * *

It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that respondent will abate the income tax liabilities for taxable years 2004, 2005, 2006, 2007 and 2008 on the basis that a statutory notice of deficiency was not sent to petitioner.

It is further stipulated that the above-referenced tax liabilities will be abated without prejudice to respondent's right to reassess the tax liabilities for taxable years 2004, 2005, 2006, 2007 and 2008 pursuant to the deficiency procedures prescribed in the Internal Revenue Code, to the extent permitted by law.

[REDACTED]

Chief Counsel
Internal Revenue Service

[REDACTED]

Linda J. [REDACTED]
LINDA [REDACTED]
Petitioner

[REDACTED]

[REDACTED]

By: _____
[REDACTED]
Attorney
(Small Business/Self-Employed)

[REDACTED]

Date: [REDACTED] 12

Date: [REDACTED] 2012