

UNITED STATES TAX COURT

WASHINGTON, DC 20217

██████████	BER ██████████)	
)	
	Petitioner)	
)	
	v.)	Docket No. ██████████
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
	Respondent)	

O R D E R

On ██████████ 2008, petitioner filed a Motion to Restrain Assessment or Collection. On ██████████ 2008, petitioner filed a Supplement to his motion to restrain. On ██████████, respondent filed his Objection to petitioner's motion to restrain. In it, among other things, respondent agrees that I.R.C. section 6330(e)(1) prevents respondent from issuing a Notice of Levy while this case is pending, but states respondent's Revenue Officer issued the Notices of Levy in question on June 30, 2008, which is the same date respondent's counsel received the Court's Order dated ██████████, 2008, vacating the Order of Dismissal for Lack of Jurisdiction entered on ██████████, 2008, thereby reinstating this case.

From the information provided in petitioner's motion to restrain, respondent's objection to petitioner's motion to restrain, and attachments to respondent's objection to petitioner's motion to restrain, the Court is satisfied that the notices of levy issued on petitioner's property, were issued in error but have been closed or released by respondent. The Court is also satisfied that no other improper collection activity has been undertaken by respondent with respect to petitioner's 2002 taxable year. Upon due consideration of the record in its entirety, it is

ORDERED that petitioner's Motion to Restrain Assessment or Collection, as supplemented, is denied as moot. Petitioner shall immediately notify the Court if petitioner has not been fully refunded the amounts collected from him pursuant to the

me [redacted] ber [redacted]
Docket No. [redacted]

above notices of levy or if collection action resumes before the final resolution of this case.

[redacted]
[redacted]

Dated: Washington, D.C.
[redacted] 2008

