

ORC

UNITED STATES TAX COURT

WASHINGTON, DC 20217

_____,)
)
 Petitioner)
)
 v.)
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

Docket No. _____-08.

DECISION

Pursuant to the opinion of the Court as set forth in the pages of the transcript of the proceedings before Judge [redacted] Helms at Tampa, Florida, on [redacted], 2009, containing his oral findings of fact and opinion, it is

ORDERED AND DECIDED that respondent may proceed with the collection action for the taxable year 2000 as determined in the [redacted] September 16, 2008, Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330. It is further

ORDERED AND DECIDED that the [redacted] September 16, 2008, Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330 is not sustained with respect to taxable years 2001 and 2002 because the Appeals officer abused his discretion for those years.

(Signed) [redacted]
 Judge

Entered: [redacted] 2010

SERVED [redacted] 2010