

TI

Internal Revenue Service

[REDACTED]

Date: [REDACTED] 2009

[REDACTED]

Department of the Treasury

Person to Contact:

[REDACTED]
Employee ID Number: [REDACTED]
Tel: [REDACTED]
Fax: [REDACTED]

Refer Reply to:

Taxpayer Identification Number:

Tax Type/Form Number:

Individual income tax/Form 1040

In Re:

Collection Due Process Hearing
(Tax Court)

Tax Period(s) Ended:

12/1999 12/2000 12/2001 12/2002

CERTIFIED MAIL

NOTICE OF DETERMINATION

CONCERNING COLLECTION ACTION(S) UNDER SECTION 6320 and/or 6330

Dear [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:

We are not sustaining the levy action proposed to collect the delinquent individual income tax accounts identified above. After a thorough examination of the assessments made against you, we have determined the assessments are not valid since the statutory notices of deficiency were not sent to the address of record on file at the time the notices were sent to you. The tax assessments made against you will be abated in full.

Sincerely,


Appeals Team Manager

Enclosure(s): Attachment