

UNITED STATES TAX COURT

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

SUPPLEMENT TO MOTION TO DISMISS FOR LACK OF JURISDICTION

1. On [REDACTED] 2008, respondent filed a Motion to Dismiss for Lack of Jurisdiction on the ground that no notice of determination under I.R.C. §§ 6630 or 6320 or any other notice with respect to tax years 2001 or 2002 was issued to petitioner that would confer jurisdiction on this Court.

2. On [REDACTED] 2008, the Court issued an Order, providing in part, that respondent shall, on or before, [REDACTED] 2008 (extended to [REDACTED] 2008), file a supplement to the motion to dismiss for lack of jurisdiction and (1) attach thereto (a) copies of the notices mailed to petitioner on [REDACTED] 2006, and [REDACTED] 2006, (b) copies of certified mailing lists establishing the above-referenced mailings, and (c) Form 4340, Certificate of Assessment, Payments, and Other Specified matters, with respect to petitioners' income tax liability for tax years 2001 and 2002, and (2) state facts supporting respondent's contention that notices mailed on [REDACTED] 2006, and [REDACTED]

2006, were sent to petitioner at his last known address, and attach copies of documents on which respondent relies to support respondent's position with respect to petitioner's last known address, and attach copies of documents on which it relies to support respondent's position with respect to petitioner's last known address on [REDACTED] 2006, and [REDACTED] 2006.

3. Respondent has been unable to locate copies of the Forms 1058 mailed to petitioner on [REDACTED] 2006, and [REDACTED] 2006. As a result, respondent cannot verify that the Forms 1058 were mailed to petitioner's last known address.

4. Respondent will no longer pursue its motion to dismiss for lack of jurisdiction and requests that it be denied.

5. Respondent is in the process of having the levy on petitioner's Social Security income released. Once respondent's counsel receives a copy of the levy release, he will seek to have this case dismissed as moot. Before respondent issues any new levy for the 2001 or 2002 tax year, a Form 1058 will be mailed to petitioner's last known address.

Docket No. [REDACTED]

WHEREFORE, for the reasons stated above, respondent will no longer pursue its motion to dismiss for lack of jurisdiction and requests that it be denied.

[REDACTED]
Chief Counsel
Internal Revenue Service

Date: [REDACTED] 2008

By: [REDACTED]
[REDACTED]
Attorney
(Small Business/Self-Employed)
Tax Court Bar [REDACTED]
[REDACTED]
[REDACTED]
Mail Stop [REDACTED]
[REDACTED]
Telephone: [REDACTED]

OF COUNSEL:
[REDACTED]
Division Counsel
(Small Business/Self-Employed)
[REDACTED]
Acting Area Counsel
(Small Business/Self-Employed: [REDACTED])
[REDACTED]
Associate Area Counsel
(Small Business/Self-Employed)

Docket No. [REDACTED]

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing SUPPLEMENT TO MOTION TO DISMISS FOR LACK OF JURISDICTION was served on petitioner by mailing the same by certified mail on [REDACTED] 2008 in a postage paid wrapper addressed as follows:

[REDACTED] ni [REDACTED]
[REDACTED]
[REDACTED]

Date: [REDACTED] 2008

[REDACTED]
[REDACTED]
[REDACTED]
Attorney [REDACTED]
(Small Business/Self-Employed)
Tax Court Bar [REDACTED]