

Internal Revenue Service

Date: [REDACTED] 2008

JOHN [REDACTED] ESS
[REDACTED]

Department of the Treasury (132)

Person to Contact:

Employee ID Number: [REDACTED]

Tel: [REDACTED]

Fax: [REDACTED]

Refer Reply to:

Taxpayer Identification Number:

Tax Type/Form Number:

Income

In Re:

Collection Due Process Hearing
(Tax Court)

Tax Period(s) Ended:

12/2005

CERTIFIED MAIL [REDACTED]

**NOTICE OF DETERMINATION
CONCERNING COLLECTION ACTION(S) UNDER SECTION 6320 and/or 6330**

Dear Mr. [REDACTED] ss:

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

It is Appeals determination that the collection action in the form of the notice of intent to levy is no longer appropriate as the statutory notice of deficiency was sent to an improper address and you never had the opportunity to dispute the assessment. It is further Appeals determination the Notice of Federal Tax Lien should be released or withdrawn.

VICTORY

Sincerely,

[Redacted Signature]
Appeals Team Manager

Enclosure(s): Attachment