

UNITED STATES TAX COURT

\_\_\_\_\_, )  
 )  
Petitioner, )  
 )  
v. ) Docket No. \_\_\_\_\_-11L  
 ) Filed Electronically  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent. )

RESPONDENT'S RESPONSE TO PETITIONER'S MOTION TO RESTRAIN  
COLLECTION

PURSUANT to the Tax Court's Order dated \_\_\_\_\_,  
2012 respondent respectfully states:

1. On \_\_\_\_\_, 2011, Respondent sent to a third party a Notice of Levy, advising the third party payee that respondent intended to levy to collect an unpaid liability for taxable year 2003 from petitioner's funds in the possession or custody of the third party.

2. The notice of levy was sent because Petitioner did not at that time have a proper petition filed with this Court for tax year 2003. Consequently, the levy did not represent unlawful collection activity.

3. On \_\_\_\_\_, 2012 the Court issued an Order stating that the Clerk of the Court reviewed its records and now located correspondence received \_\_\_\_\_, 2011 that will be treated as a timely petition for tax year 2003.

4. On [REDACTED], 2012, Respondent's Counsel in Dallas spoke to the Revenue Officer assigned to this case and directed him to cease any further collection action for tax year 2003, pursuant to the Court's order dated [REDACTED] 2011.

[REDACTED]  
Chief Counsel  
Internal Revenue Service

Date: [REDACTED] 2012

By: [REDACTED]

[REDACTED]  
Attorney (SB/SE)  
[REDACTED]

[REDACTED]