

[REDACTED]

3 ORIGINAL *Emm/Emm*

UNITED STATES TAX COURT

[REDACTED]

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

Docket No. [REDACTED]

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That the determinations set forth in the Notice of Determination Concerning Collection Action(s) under Section 6320 and/or 6330 issued to petitioner on September 12, 2006, for petitioner's income tax liability for taxable years 1996 and 1997, and upon which this case is based, are not sustained.

(Signed) [REDACTED]  
Judge

Entered: [REDACTED] 2010

\* \* \* \* \*

It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that respondent will abate the income tax liability for taxable years 1996 and 1997 on the basis that the statutory notice of deficiency was not sent to petitioner's last known address and petitioner did not receive it in time to file a Tax Court petition.

It is further stipulated that the above referenced tax liabilities will be abated without prejudice to respondent's right to reassess the tax liability for taxable years 1996 and

SERVED MAR 2 2010

Docket No. [REDACTED]

1997 pursuant to the deficiency procedures prescribed in the Internal Revenue Code, to the extent permitted by law.

It is further stipulated that the above settlement does not include the determination made with respect to the 2002 tax liability assessed under I.R.C. § 6700, as the Tax Court determined that it did not have jurisdiction over this penalty.

[REDACTED]  
Chief Counsel  
Internal Revenue Service

[REDACTED]  
\_\_\_\_\_  
Petitioner  
P.O. Box [REDACTED]  
[REDACTED]  
Telephone: [REDACTED]

By: [REDACTED]  
\_\_\_\_\_  
Attorney (SB/SE)  
Tax Court Bar No. [REDACTED]  
[REDACTED]  
[REDACTED]  
Telephone: (916) [REDACTED]

Date: [REDACTED] \_\_\_\_\_

Date: [REDACTED] \_\_\_\_\_