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OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF DIVISION COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED

[REDACTED] 1  
[REDACTED]  
[REDACTED] 2012

[REDACTED]

Linda [REDACTED]  
[REDACTED]

Re: Linda [REDACTED] v. Commissioner  
Docket No. [REDACTED]

Dear Ms. [REDACTED]:

This letter concerns the above-referenced case in the United States Tax Court. Upon further review of your case, I have discovered that a statutory notice of deficiency was apparently not issued to you for the 2004, 2005, 2006, 2007 and 2008 taxable years. Consequently, it is our position that the assessments for these years are not valid and we are conceding this Collection Due Process case.

In order to resolve your case in the Tax Court, we must file a decision document stating that the determinations made in the Notice of Determination are not sustained. Enclosed is a decision document (original and two copies) for your review and signature. Please carefully review the decision document to make sure that you agree with it. If you agree with the decision document, please sign (in blue ink) the original and one copy of the decision document and return them to this office for filing with the Tax Court. The remaining copy is for your records.

Once the decision is entered and the case is closed, the IRS will abate the 2004, 2005, 2006, 2007 and 2008 assessments. We note that once this occurs, the IRS will likely issue a statutory notice of deficiency to you for these periods and the liabilities may be reassessed pursuant to the deficiency procedures prescribed in the Internal Revenue Code.

[REDACTED] L

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Please be advised your case is still pending in the Tax Court until we have executed the decision documents and the Tax Court has entered judgment in this case. If you have any questions about this matter, please let me know.

Sincerely,

[REDACTED]

(Small Business/Self-Employed)

By:

[REDACTED]

Enclosures (2):

Decision Document (original and 2 copies)  
Pre-addressed Envelope