Department of the Treasury
Internal Revenue Service
Appeals Office
IRS 401 W. Peachtree St NW Suite 1455
Atlanta, GA 30308

Date: JUN 13 2017

Person to contact:
Name: T. Duvall
Employee ID number: 1000244452
Telephone: [redacted]
Fax: 855-226-9589
Hours: 8 AM to 4:30 PM

Re:
Collection Due Process Hearing
(Tax Court)

Taxpayer ID number:
XXX-XX-XXXX

Tax periods ended:
12/2015

George [redacted]
N Chesterfield, VA 232236

Certified Mail 7016 2140 0001 1104 4550

NOTICE OF DETERMINATION

Concerning Collection Action(s) Under Section 6320 and/or 6330 of the Internal Revenue Code

Dear Mr. [redacted]

We reviewed the completed or proposed collection actions for the tax period(s) shown above. This letter is your Notice of Determination, as required by law. We attached a summary of our determination below. The attached summary shows, in detail, the matters we considered at your Appeals hearing and our conclusions.

If you want to dispute this determination in court, you must file a petition with the United States Tax Court within a 30-day period beginning the day after 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, DC 20217

You can also visit the Tax Court website at **www.ustaxcourt.gov.**

The United States Tax Court also has a simplified procedure for an appeal of a collection action if the total unpaid tax (including interest and penalties) for all periods doesn't exceed $50,000. You can obtain information about this simplified procedure by writing to the Tax Court or visiting their web site as shown above.

The law limits the time for filing your petition to the 30-day period mentioned above. The courts cannot consider your case if you file late. If you file an appeal in an incorrect court (e.g., United States District Court), you won't be able to refile in the United States Tax Court if the period for filing a petition expired.

If you don't petition the court within the period provided by law, we'll return your case to the originating IRS office for action consistent with the determination summarized below and described on the attached pages. If you have questions, please contact the person at the telephone number shown above.

Summary of Determination
The proposed levy action is not sustained. The balance due for the 2015 civil penalty is being abated in full.

Thank you for your cooperation.

Sincerely,

Darrell Pharms
Appeals Team Manager

Enclosures:
Decision document

GEORGE [redacted]

xxx-XX-[redacted]

Type of Tax(es)	Tax Period(s)	Date of CDP Notice	Type of hearing	Date used to determine timeliness
Civil Penalty, IRC Sec 6702 a	201512	01/24/2017	6330	02/06/2017

SUMMARY AND RECOMMENDATION

The proposed levy action is not sustained. The civil penalty balance due will be abated in full. The taxpayer chose not to sign a waiver.

BRIEF BACKGROUND

A conference letter dated March 23, 2017 was issued to the taxpayer scheduling a telephone conference for June 1, 2017. A face to face conference was also offered.

The taxpayer called for the telephone conference as scheduled.

LEGAL AND ADMINISTRATIVE REVIEW

I, T Duvall, verified the requirements of any applicable law or administrative procedure were met. IRS records confirmed the proper issuance of the notice and demand, Notice of Intent to Levy and/or Notice of Federal Tax Lien (NFTL) filing, and notice of a right to a Collection Due Process (CDP) hearing.

An assessment was properly made for each tax and period listed on the CDP notice.

Notice and demand for payment was mailed to your last known address.

There was a balance due when the Notice of Intent to Levy was issued or when the NFTL filing was requested.

I had no prior involvement with respect to the specific tax periods either in Appeals or Compliance.

I reviewed the Collection file, IRS records and information you provided. My review confirmed that the IRS followed all legal and procedural requirements, and the actions taken or proposed were appropriate under the circumstances.

ISSUES YOU RAISED

Collection Alternatives Requested

You offered no alternatives to collection.

Challenges to the Liability

You disagree with your liability because you stated that you did not submit a frivolous return.

Based on the information submitted to Appeals, the civil penalty will be abated in full.

You raised no other issues.

BALANCING ANALYSIS

The proposed levy action did not balance the need for efficient collection with the taxpayer's concern that any collection be no more intrusive than necessary. The balance due will be abated in full.