

Internal Revenue Service
Brookhaven Appeals
1040 Waverly Ave.
Stop 906
Holtsville, NY 11742

Date: FEB 21 2012

[REDACTED]
CHANDLER AZ 85226

Department of the Treasury

Person to Contact:
[REDACTED]

Refer Reply to:

AP:FE:LI-BR2:TGK

In Re:

Collection Due Process - Lien

Taxpayer Identification Number:
[REDACTED]

Tax Period(s) Ended:

12/2007

**DECISION LETTER
CONCERNING EQUIVALENT HEARING UNDER SECTION 6320 and/or 6330 of
the Internal Revenue Code**

Dear Gentlemen:

Total Liability
\$71,389.83

We have reviewed the proposed collection action for the period(s) shown above. This letter is our decision on your case. A summary of our decision is stated below and the enclosed statement shows, in detail, the matters we considered at your Appeals hearing and our conclusions.

Your due process hearing request was not filed within the time prescribed under Section 6320 and/or 6330. However, you received a hearing equivalent to a due process hearing except that there is no right to dispute a decision by the Appeals Office in court under IRC Sections 6320 and/or 6330.

Your case will be returned to the originating IRS office for action consistent with the decision summarized below and described on the attached page(s).

If you have any questions, please contact [REDACTED] at the telephone number shown above.

Summary of Decision

The decision of Appeals is that the filing of the Notice of Federal Tax Lien was appropriate at the time of filing, however, information was provided supporting the abatement of the assessed civil penalty. Therefore the Notice of Federal Tax Lien will be released within 30 days of the satisfaction of the account.

Sincerely,
[REDACTED]

cc: Mason Bowman