

Internal Revenue Service
Appeals Office
One Cleveland Center Suite 815
1375 East Ninth Street
Cleveland, OH 44114

Date: **JUN 29 2007**

[REDACTED]
WICKLIFFE OH 44092 [REDACTED]

Department of the Treasury

Person to Contact:

[REDACTED]
Employee ID Number: 31-03266

Tel: [REDACTED]

Fax: [REDACTED]

Contact Hours: 7:15 a.m. to 4:00 p.m.

Refer Reply to:

In Re:

Collection Due Process - Levy
**Social Security or Employer
Identification Number:**
[REDACTED]

Tax Period(s) Ended:

12/2002

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

Dear Taxpayer:

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

It has been determined that relief is to be granted and that the proposed levy action is not sustained. Your account will be placed in currently not collectible status as unable to pay at this time.

Sincerely,

[REDACTED]

Appeals Team Manager

cc: **Mason Bowman**