

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

PEYMON MOTTAHEDEH, D.B.A. FREEDOM	)	
LAW SCHOOL,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 12440-10SL.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	

**ORDER AND DECISION**

Upon due consideration of petitioner's Response to the Court's Order To Show Cause, dated October 2, 2012, it is hereby

ORDERED that the Court's Order To Show Cause, dated October 2, 2012, is made absolute. It is further

**ORDERED AND DECIDED that** respondent's Notice Of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330, dated April 27, 2010, is **not** sustained; rather, respondent's Supplemental Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330, dated November 28, 2011, **is** sustained, and **the tax assessments for all 49 specified calendar quarters for employment taxes (so-called 941 taxes) at issue herein and for all 12 specified calendar years for unemployment taxes (so-called 940 taxes) at issue herein are to be abated and the Notice of Federal Tax Lien in respect of such taxes is to be withdrawn.**

**(Signed) Robert N. Armen, Jr.**  
**Special Trial Judge**

Entered: **NOV 13 2012**

**SERVED Nov 13 2012**

**UNITED STATES TAX COURT**

WASHINGTON DC 20217

OFFICIAL BUSINESS

PENALTY FOR PRIVATE USE, \$300



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