To: Internal Revenue Service
Attn:
Employee ID No.

Dear Ms.

I am responding to your letter dated 2012 (see copy attached). There are some issues with your letter which I would like to address.

2012

In your letter you state, "Although we previously sent you a notice of our intention to collect your unpaid tax through enforcement collection, our records indicate that you still have not paid the amount you owe. Enforced collection may include placing a levy on your bank accounts, wages, receivables, commissions, etc. It could also involve seizing and selling your property, such as real estate, vehicles, or business assets."

On 2011, I timely requested for a Collection Due Process Hearing from a Notice of Federal Tax Lien as well as a Final Notice of Intent to Levy (see copy attached).

On 2011, the IRS issued a Notice of Determination against me (see copy attached).

On 2012, I timely sent a Petition to the Tax Court appealing the Notice of Determination dated 2011 (see copy attached).

IRC 6330(e)(1) states, "...if a hearing is requested under subsection (a)(3)(B), the levy actions which are the subject of the requested hearing and the running of any period of limitations under section 6502...section 6531...or section 6532...shall be suspended for the period during which such hearing, and appeals therein, are pending. In no event shall any such period expire before the 90<sup>th</sup> day after the day on which there is a final determination in such hearing."

Therefore, you CANNOT levy any monies from me since I am currently in an appeals process. In there is any sort of levy issued I will file a Motion to Restrain Collection and request sanctions against you for violating the law.

