

Thomas W. Roberts

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March 16, 1999

Sent via FEDX 807046962435

Internal Revenue Service
Attention: Mr. G. Key
1201 Pacific Ave. #550
Tacoma, WA 98402

TIN#: 211-24-1883/68-6109360
Subject:
as Nominee for
Tax Years: 1993

Dear Mr. Key:

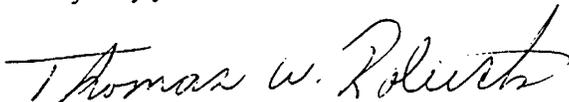
Attached please find form 12153, Request for a Collection Due Process Hearing regarding the two Notices 1058 dated January 29, 1999. The basis of my complaint is the perceived lack of a valid summary record of assessment pursuant to 26 CFR §301.6203-1 and the propriety of collecting an alleged tax liability of _____. Without a valid assessment there is no liability. I will need to receive a copy of the summary record of assessment signed by the assessment officer. You may send one to me or send me the necessary forms to subpoena the document along with the assessment officer's name and address for delivery of the subpoena. Upon receipt of that document I will have several questions to ask the assessment officer. I assume this can be done in the form of interrogatories. Please forward the procedures for the interrogatories and subsequent depositions of any witnesses that I may wish to call.

The other complaint is in your claiming _____ owes withholding tax on payments to persons who have filed taxes and paid their own liability. Proof will be furnished by us of that fact. Evidence from IRS of a valid assessment will also be needed to verify collection action is proper.

In the event the assessment is determined to be valid I will need to get a copy of the levy upon which the notices of levy were sent on January 29, 1999 for the above periods. I will also subpoena these documents if they are not sent to me so please either send the levies or the proper person's name and address for me to direct the subpoenas.

Please combine these two cases so we can handle them at one hearing.

Very truly yours,



Thomas W. Roberts, C.P.A.

Request for a Collection Due Process Hearing

Use this form to request a hearing with the IRS Office of Appeals only when you receive a Notice of Federal Tax Lien Filing & Your Right To A Hearing Under IRC 6320, a Final Notice – Notice of Intent to Levy & Your Notice Of a Right To A hearing, or a Notice of Jeopardy Levy and Right of Appeal. Complete this form and send it to the address shown on your lien or levy notice for expeditious handling. Include a copy of your lien or levy notice(s) to ensure proper handling of your request.

(Print) Taxpayer Name(s) _____

(Print) Address: _____

Daytime Telephone Number: _____ Type of Tax/Tax Form Number(s): 1040

Taxable Period(s): 1993

Social Security Number/Employer Identification Number(s): _____

Check the IRS action(s) that you do not agree with. Provide specific reasons why you don't agree. If you believe that your spouse or former spouse should be responsible for all or a portion of the tax liability from your tax return, check here and attach Form 8857. Request for Innocent Spouse Relief, to this request.

Filed Notice of Federal Tax Lien (Explain why you don't agree. Use extra sheets if necessary.)

Notice of Levy/Seizure (Explain why you don't agree. Use extra sheets if necessary.)
I do not agree with the collection action of levy and notice of intent to levy. The basis of my complaint is what I believe to be the lack of a valid summary record of assessment pursuant to 26 CFR §301.6203-1 and the propriety of collecting an alleged tax liability of Charles & Beth Sweigard from Fidelity Management Trust. Without a valid assessment there is no liability. Without a liability there can be no levy, no notice of intent to levy, nor any other collection actions.

I/we understand that the statutory period of limitations for collection is suspended during the Collection Due Process hearing and any subsequent judicial review.

Taxpayer's or Authorized Representative's Signature and Date: _____

Taxpayer's or Authorized Representative's Signature and Date: _____

IRS Use Only:

IRS Employee (Print): _____ IRS Received Date: _____

Employee Telephone Number : _____