

UNITED STATES TAX COURT

FAYTHE [REDACTED],)
)
 Petitioner,)
)
 v.) Docket No. [REDACTED]-11 L
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That the determinations set forth in the Notice of Determination Concerning Collection Action under Section 6320 and/or 6330 issued to petitioner on [REDACTED], 2011, for petitioner's civil penalty liabilities for the taxable periods ending [REDACTED], 2007, and upon which this case is based, as supplemented by the Notice of Determination issued on [REDACTED], 2012, are not sustained.

Judge.

Entered:

* * * * *

It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that respondent will abate the civil penalty tax liability and related lien fee for the taxable year 2007 on the basis that the required approval for the assessment was not obtained.

[REDACTED]
Chief Counsel
Internal Revenue Service

[REDACTED]

FAYTHE [REDACTED]
Petitioner

[REDACTED]

By: [REDACTED]

[REDACTED]
Senior Attorney
(Small Business/Self-Employed)

[REDACTED]

Date: [REDACTED]

12/12

Date: _____