

**Internal Revenue Service**

**Department of the Treasury**

Washington, DC 20224

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**Person to Contact:**  
Elliot M. Rogers, ID No. 50-11827  
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(202) 622-4920  
**Refer Reply To:**  
CC:ITA:2 – COR-100149-01  
**Date:** March 7, 2001

Dear [REDACTED]:

Commissioner Rossotti has asked me to respond to your letter dated December 4, 2000, concerning certain issues you have with the Internal Revenue Service.

We want to assure you that we carefully reviewed your letter and the documents you enclosed. As you know, Revenue Officer [REDACTED] has been assigned to your case, and we have discussed this matter with him.

You state that you clearly do not owe any taxes for the years in question. This is incorrect. Our review shows that the IRS determined deficiencies in your federal income tax for [REDACTED], along with an addition to tax and an accuracy-related penalty for [REDACTED]. You disagreed and filed a petition in the [REDACTED]. In [REDACTED], the court denied your motion for summary judgement as to all issues. A hearing was then held on the remaining issues. In [REDACTED], in response to your argument, the court decided that neither the theory of judicial estoppel nor the period of limitations barred the assessment and collection of the deficiency in income tax for [REDACTED]. The court also held against you on all other issues, relating to backpay, withholding credits, business expenses, addition to tax, and accuracy-related penalty.

You then appealed, reasserting all of the claims raised in the [REDACTED], with the exception of the claim for deducting reimbursable business expenses. In [REDACTED], the [REDACTED] stated that "[REDACTED] has demonstrated no error in the tax court's factual findings, and review of the record also shows that the legal issues were properly resolved." The court discussed your arguments, rejected them, and affirmed the Tax Court's decision. Thus, all tax issues in your case have been resolved in favor of the government..

You have been advised in writing that the IRS has undertaken collection action because of your failure to pay the amount owed. Revenue Officer [REDACTED] has told us

that he has already met with you to discuss various collection alternatives. Future contacts by you with the IRS on this matter should be directed to Revenue Officer [REDACTED]

Sincerely,

Associate Chief Counsel  
(Income Tax & Accounting)

By \_\_\_\_\_  
Robert A. Berkovsky  
Chief, Branch 2