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From:

Sent: Thursday, March 04, 2010 9:55:16 AM

To:

Cc:

Subject: RE: Revised Outline

I took a quick look at this and it looks fine. In regards to frivolous submissions, I would also note that under section 6330(g) the IRS will deny a CDP hearing to a taxpayer if the hearing request contains only frivolous arguments and the taxpayer fails to file a proper amended hearing request after being given the opportunity to do so by the IRS.