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**From:**

**Sent:** Monday, April 04, 2011 4:23:02 PM

**To:**

**Cc:**

**Subject:** FW: abatement of unpaid 706 or 709 tax

the correct answer is as stated by \_\_\_\_\_, while a taxpayer is not entitled to file a "claim for abatement" under section 6404(b) and thus has no statutory rights, the IRS, on an administrative basis, should reduce an excessive tax assessment.