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From:

Sent: Tuesday, April 05, 2011 9:23:36 AM

To:

Cc:

Subject: RE: abatement of unpaid 706 or 709 tax

The rationale is that the IRS should only be assessing, and collecting the tax imposed by the Internal Revenue Code. If the IRS determines that the tax already assessed is excessive, then it abates the tax as excessive under 6404(a). However taxpayer has no right to sue in court like he would if he paid the assessed tax and thus acquires the right to bring a refund suit in order to litigate the merits of the tax.