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From:

Sent: Tuesday, August 07, 2012 1:00:03 PM

To:

Cc:

Subject: RE: CDP in alter ego situations

If the filing of NFTL in the name of the nominee or alter ego is the first NFTL filed for the tax periods listed on the NFTL, then the taxpayer must be given a section 6320 notice (Letter 3172). If the Service intends to levy property legally titled in the name of a nominee or alter ego to collect certain tax periods, then the taxpayer would be entitled to a section 6330 notice before the levy is made if a section 6330 has not been previously issued for those tax periods.

Let me know if I can answer any other questions. I will give your best.