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[Third Party Communication:

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Number: **201531018**

Release Date: 7/31/2015

From: [REDACTED]

Sent: Wednesday, July 01, 2015 10:47:52 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Corrected Deed Question

Based on the facts of this case we conclude the Service can issue an amended deed to the purchaser correcting the description of the property that was seized and sold to indicate it was plat #4. Please see the Certificate of Sale of Seized Property. In the description of the property the Service was selling the property identified as

. It is the same plat that is identified as plat # 4 in the plat book. The taxpayer was never the actual owner of plat #7 referenced in the Service's original deed. The purchaser attested to the same in his letter asking the Service to correct the error, and the issuance of an amended deed will resolve the problems caused by the erroneous plat numbers in the state records.

If you have any questions please let me know.