



YOUR VOICE AT THE IRS



THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER A

2/22/12

Ben-Cohen Law Firm
Pedram Ben-Cohen
1801 Avenue of the Stars, Ste 1025
Los Angeles, CA 90037

Dear Mr. Ben-Cohen:

This is to confirm our telephone conversation today concerning your client, [REDACTED]. We have been working together to resolve the problem [REDACTED] has been experiencing because of an incorrect assessment attributable to withholding on a distribution to a foreign person. As we have discussed, the distribution did not actually go to the foreign person and, therefore [REDACTED] was not responsible for any withholding. Unfortunately, because of an internal issue within the IRS procedures, you and [REDACTED] have experienced a significant delay in getting the problem resolved.

Thank you so much for your partnership in this matter. Because of your assistance and responsiveness, I was able to make a compelling case to the IRS to abate the tax to agree with our position.

Based on our advocacy, the IRS today adjusted the 2006 and 2007 accounts to fully abate the tax previously assessed. The adjustment action takes 2-3 weeks to completely post to the permanent tax account. Once that tax decrease fully posts, interest and penalties will be eliminated automatically. [REDACTED] will receive a refund of the funds already applied to this liability. I do not have an exact date for the refund, but I anticipate that [REDACTED] will receive the funds by March 12, 2012.

There is a very small chance that there will be some mechanical problem that will delay the refund. If that happens, I have some alternative ways we can pursue to expedite correction. I don't anticipate that there will be a problem, but please know that I will work with you to make sure that there is a total resolution.

Again, thank you for your help and cooperation. Please feel free to contact me at [REDACTED] if you have any questions or concerns. Otherwise, we will contact you by March 13, 2012, to make sure there are no further problems.

[REDACTED]

Local Taxpayer Advocate