



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF DIVISION COUNSEL
SMALL BUSINESS/SELF-EMPLOYED
24000 AVILA ROAD, SUITE 4404
MAIL STOP 8800
LAGUNA NIGUEL, CA 92677
(949) 360-2681
FAX: (949) 360-2675

Via Facsimile

Pedram Ben-Cohen, Esq.
Ben-Cohen Law Firm
1801 Avenue of the Stars, Suite 1025
Los Angeles, California 90067-5809

Re: [REDACTED]

Dear Mr. Ben-Cohen:

This letter concerns your client [REDACTED]'s request for relief from joint and several liability under I.R.C. § 6015. As you are well aware, case number 16829-10 is set for trial on the Tax Court's September 12, 2011, calendar, and cases 9258-10S and 20554-10S are set for trial on the Court's October 17, 2011, calendar. I am writing you to inform you that the IRS has granted [REDACTED] relief from joint and several liability, in full, under I.R.C. § 6015(c). Regarding your question whether the Tax Court has jurisdiction over any challenge [REDACTED] may raise to the IRS's granting of innocent spouse relief to your client, please see *Corson v. Commissioner*, 114 T.C. No. 24 (2000).

Please call me at [REDACTED] if you have any questions.

Sincerely,

By: [REDACTED]