



Department of the Treasury  
Internal Revenue Service  
Appeals Office  
110 City Parkway, Suite 350  
MS 8000  
Las Vegas, NV 89106

Date: JUN 15 2017

Person to contact:  
Name: Katie M Waters  
Employee ID Number: 1000324678  
Phone: 702-868-5366  
Fax: 855-453-3960  
Hours: 7:30 - 3:30 PDST  
Re:  
Collection Due Process Hearing  
(Tax Court)  
Taxpayer ID number:  
[REDACTED]  
Tax periods ended:  
12/2015

FLOYD J MAYWEATHER  
3753 HOWARD HUGHES PKWY STE 200-416  
LAS VEGAS, NV 89169-0938

Certified Mail

7016 2140 0000 1927 6022

**NOTICE OF DETERMINATION**

**Concerning Collection Action(s) Under Section 6320 and/or 6330 of the Internal Revenue Code**

Dear Floyd J Mayweather:

We reviewed the completed or proposed collection actions for the tax period(s) shown above. This letter is your Notice of Determination, as required by law. We attached a summary of our determination below. The attached summary shows, in detail, the matters we considered at your Appeals hearing and our conclusions.

If you want to dispute this determination in court, you must file a petition with the United States Tax Court within a 30-day period beginning the day after the date of this letter. To obtain a petition form and the rules for filing a petition, write to:

Clerk, United States Tax Court  
400 Second Street NW  
Washington, DC 20217

You can also visit the Tax Court website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

The United States Tax Court also has a simplified procedure for an appeal of a collection action if the total unpaid tax (including interest and penalties) for all periods doesn't exceed \$50,000. You can obtain information about this simplified procedure by writing to the Tax Court or visiting their web site as shown above.

The law limits the time for filing your petition to the 30-day period mentioned above. The courts cannot consider your case if you file late. If you file an appeal in an incorrect court (e.g., United States District Court), you won't be able to refile in the United States Tax Court if the period for filing a petition expired.

If you don't petition the court within the period provided by law, we'll return your case to the originating IRS office for action consistent with the determination summarized below and described on the attached pages. If you have questions, please contact the person at the telephone number shown above.

I had no prior involvement with respect to the specific tax periods either in Appeals or Compliance.

I reviewed the Collection file, IRS records and information you provided. My review confirmed that the IRS followed all legal and procedural requirements, and the actions taken or proposed were appropriate under the circumstances.

### **ISSUES YOU RAISED**

#### **Collection Alternatives Requested**

You requested the collection alternative of an installment agreement until the taxpayer can fully pay when he has his fight on August 26, 2017. A face-to-face hearing was held with your Power of Attorney (POA) Jeffrey Morse and Settlement Officer Katie Waters on June 7, 2017. Also present was Nathan Germin an intern in Mr. Morse's office. Your POA asked that an installment agreement be put into place until you had your next fight scheduled for August 26, 2017.

Appeals advised your POA that per IRM 5.14.1.4(5) If Taxpayers have equity in assets that could be used to fully or substantially satisfy balance due accounts, explore the possibility of liquidating or borrowing against those assets. The IRM also states If taxpayers have the ability to fully or partially satisfy balance due accounts by:

using cash; withdrawing cash from bank or other accounts; borrowing on equity in real or personal property; or selling real or personal property

Then; request full or partial payment (specify amount) be made on balance due Accounts. Inform the taxpayer that the specific amount of payment requested is based on conversion of assets (through borrowing or selling); or cash or other liquid assets (such as securities or money market accounts); or other analysis of the taxpayer's financial statement.

Appeals sustains the proposed collection action, the intent to levy because you have income and assets sufficient to satisfy your tax liability.

#### **Challenges to the Liability**

You did not dispute your liability.

**You raised no other issues.**

### **BALANCING ANALYSIS**

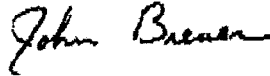
Appeals sustains the proposed collection action, the intent to levy. The intent to levy balances the need for efficient collection with your concern that the collection action be no more intrusive than necessary.

**Summary of Determination**

Appeals sustains the proposed collection action, the intent to levy. You wanted an installment agreement; however, you have assets that can fully or partially pay the liability. The proposed collection action, the intent to levy balances the need for efficient collection with your concern that the collection action be no more intrusive than necessary.

Thank you for your cooperation.

Sincerely,



John Brewer

Acting Appeals Team Manager

Enclosures:

Decision document

cc: Jeffrey Morse, ESQ.