

**UNITED STATES TAX COURT  
WASHINGTON, DC 20217**

SECURITY MANAGEMENT AND )  
INTEGRATION COMPANY, )  
 )  
Petitioner, )  
 )  
v. ) Docket No. 15248-16 L  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent. )

**ORDER**

This section 6330(d)<sup>1</sup> case is before the Court on: (1) respondent's motion to dismiss for lack of jurisdiction, filed August 16, 2016, as supplemented on January 18, 2017, and March 7, 2017 (respondent's motion), and (2) petitioner's motion to enjoin collection, filed October 10, 2016 (petitioner's motion). Petitioner's objections to respondent's motion are embodied in his responses, filed September 14, 2016, as supplemented on February 8, 2017, and April 4, 2017. Respondent's objections to petitioner's motion are embodied in his response, filed November 3, 2016. A hearing was conducted on the motions in Chicago, Illinois, on February 8, 2017. The parties appeared, respondent through counsel and petitioner through an officer, and were heard. At the hearing petitioner agreed that only the periods referenced in the Decision Letter, dated April 6, 2016 (letter), a copy of which is attached to the petition, are intended to be placed in dispute in this proceeding.

The parties dispute whether the letter qualifies as a notice of determination for purposes of section 6330. See Craig v. Commissioner, 119 T.C. 252 (2002). Because we find that petitioner made a timely request for an administrative hearing as required by section 6330(a)(3)(B), we proceed as though it does.

The parties further dispute whether the letter was mailed to petitioner's last known address so as to start the period that the petition was required to have been filed in response to it. Because the letter was mailed to petitioner at two addresses,

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<sup>1</sup>Section references are to the Internal Revenue Code of 1986, as amended.

at least one of which qualifies as petitioner's last known address, we find that it was.

Because the letter was not sent by certified mail, respondent relies entirely upon the date shown on the letter, April 6, 2016, to establish the date it was sent, and therefore the date the period prescribed in section 6330(d) began to run. Using that date, it is obvious that the petition, filed July 5, 2016, would not be treated as timely. Although petitioner does not identify a specific date that he received the letter, petitioner claims that he mailed the petition to the Court within 30 days from the date he received it. Without a certified mailing list, or any other information regarding the date the letter was mailed, we are reluctant to find that it was mailed as dated. See Magazine v. Commissioner, 89 T.C. 321 (1987). Without being able to determine the date the letter was mailed to petitioner, we are left only with his claim that he mailed the petition within 30 days of its receipt. That being so, we find that the petition was timely.

The record shows that petitioner is a Federal government contractor. See sec. 6330(h)(2). Section 6330(f)(4) somewhat limits the rights otherwise provided to taxpayers by section 6320 and 6330 in the case of a taxpayer who is a Federal government contractor. See Bussell v. Commissioner, 130 T.C. 222, 237 (2008); Dorn v. Commissioner, 119 T.C. 356, 359 (2002). For example, the prohibition against collection during the pendency of the section 6330(d) proceeding does not apply. See sec. 6330(e)(1).

To take into account the foregoing, it is

ORDERED that respondent's motion, as supplemented, and petitioner's motion are denied.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

Dated: Washington, D.C.  
June 19, 2017