

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

RODNEY A. TAYLOR,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 3043-17 L
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

Because petitioner’s request for an administrative hearing was mailed to, and received by the Internal Revenue Service within the period contemplated in section 6320(a)(3) and (b), even though the request was not mailed to the address designated in the relevant collection notice, and because respondent has not demonstrated sufficient prejudice resulting from the manner that the request was mailed to insist upon strict compliance with the Treasury Regulations relied upon in support of his motion, we find that petitioner’s request for an administrative hearing was timely made. That being so, we further find that the decision letter attached to the petition is the equivalent of a notice of determination for purposes of sections 6320(c) and 6330(d). See Craig v. Commissioner, 119 T.C. 252 (2002). Because the petition in this case was filed within the period prescribed in section 6330(d) in response to that document, it is

ORDERED that respondent’s motion to dismiss for lack of jurisdiction, filed March 30, 2017, is denied.

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

Dated: Washington, D.C.  
November 8, 2017