

**ORIGINAL**

RECEIVED  
UNITED STATES TAX COURT  
INTAKE #1

FILED  
U.S. TAX COURT  
R. DITROLIO, CLERK

2015 NOV -5 AM 10:46

2015 NOV -5 AM 10:47

W. T. SNIPE,

BY:     
DEPUTY CLERK,          **Petitioner,**

BY:     
DEPUTY CLERK

v.

DOCKET NO.

COMMISSIONER OF INTERNAL  
REVENUE,

FILED ELECTRONICALLY  
27902-15 **LU**

Respondent.

**PETITION FOR REVIEW OF ACTIONS UNDER CODE SECTION 6320**

PETITIONER HEREBY PETITIONS for a review of the actions of the Commissioner of Internal Revenue as set forth in the Notices of Determination Concerning Collection Action under § 6320 (“Notices”) dated October 6, 2015, respecting income taxes for the Petitioner for the tax years 2001, 2002, 2003, 2004, 2005, and 2006. In support of his Petition, Petitioner alleges as follows:

1. Petitioner is W. T. Snipes, whose mailing address is c/o Provision **Address Used By Court** Financial Services, 2233 Lake Park Drive, Suite 100, Smyrna, Georgia 30080.

2. This case is based upon Notices of Determination which were issued by Respondent’s Appeals Campus in Newark, New Jersey and mailed to Petitioner on or about October 6, 2015. Copies of the Notices (with taxpayer identifying information redacted) are attached as Exhibit A.

3. The issuance of the Notices of Determination flows from an abuse of discretion and Respondent erred, among others, in the following particulars:

a. Respondent erred in denying the offer-in-compromise (“OIC”) submitted as a collection alternative with respect to tax years 2001, 2003, 2004, 2005, and 2006.

b. Respondent erred in basing that denial on massive duplications, inclusion of assets long since lost, and other overstatements of “reasonable collection potential” – each of which constituted separate abuses of discretion.

c. Respondent erred in failing to sufficiently review the OIC.

d. Respondent erred in sustaining the Notice of Federal Tax Lien with respect to tax years 2001, 2002, 2003, 2004, 2005, and 2006.

e. Respondent erred in applying its Fresh Start Initiative inconsistently.

4. Based on information and belief, the facts and mixed points of law on which Petitioner relies are, *inter alia*, the following:

a. Petitioner is trying to put his life back together after being led astray by unscrupulous advisors, and he desperately needs the fresh start which Respondent’s “Fresh Start Initiative” offers.

b. He remains committed to ensuring that he continues to satisfy all ongoing tax obligations and that he pays his past obligations to the full extent that he can.

c. Those past obligations tower over any realistic “reasonable collection potential.”

d. He only asks for an accurate determination of that “reasonable collection potential.”

e. By way of background, Respondent issued a Notice of Federal Tax Lien Filing dated August 27, 2013 to Petitioner in the following amounts:

<b>Tax Year</b>	<b>Assessment Date</b>	<b>Amount on Lien</b>
1999	5/3/2013	\$177,263.99
2001	1/7/2013	\$2,573,977.70
2002	1/7/2013	\$1,497,644.97
2003	1/7/2013	\$4,576,925.66
2004	1/7/2013	\$5,625,612.45
2005	1/7/2013	\$3,526,946.38
2006	1/7/2013	\$5,777,543.18

f. On September 5, 2013, Petitioner timely filed a request for a Collection Due Process Hearing (Form 12153) requesting an offer-in-compromise or installment agreement as collection alternatives.

g. Subsequent to the issuance of the Notice of Federal Tax Lien Filing, Petitioner satisfied the outstanding liabilities for tax years 1999 and 2002.

h. He seeks a resolution of the remaining five years that he can realistically meet.

i. On March 27, 2014, Petitioner submitted an Offer-in-Compromise (Form 656) based on Doubt as to Collectability for tax years 2001, 2003, 2004, 2005, and 2006.

j. On June 18, 2014, Petitioner's counsel flew to Newark, New Jersey for a face-to-face hearing with the Appeals Settlement Officer.

k. On July 23, 2014 and August 7, 2015, Petitioner submitted additional information requested by the Appeals Settlement Officer during the June 18, 2014 hearing.

l. At some point, the Appeals Settlement Officer requested a report from the IRS Collection Division.

m. On January 21, 2015, Petitioner's counsel called the Appeals Settlement Officer to inquire as to the status of the Offer. The Appeals Settlement Officer advised that she had requested and was still waiting on one of the property investigations from the IRS Collection Division and

would issue a preliminary Form 14561 based on the information she had already received.

n. On February 23, 2015, Counsel for Petitioner received the preliminary Form 14561 reflecting a “reasonable collection potential” of \$6,416,396.10, and scheduled a telephone conference with the Appeals Settlement Officer to discuss it on March 12, 2015.

o. On March 12, 2015, the day of the scheduled conference call, the Appeals Settlement Officer sent a revised preliminary Form 14561 reflecting a “reasonable collection potential” of \$18,116,396.00.

p. The IRS Collection Division caused delay in processing the OIC, by taking an extraordinarily long time to conduct its courtesy investigations: investigations which do not appear to be in depth and produced inaccurate information.

q. On April 22, 2015, the Appeals Settlement Officer advised that a special audit for a subsequent year was in progress and that because it was not a routine audit, the Offer would have to be closed. Petitioner’s counsel advised that Petitioner had not received any notice of an audit for a subsequent year and requested time to investigate.

r. Petitioner’s counsel inquired and could not find any existence of an audit for a subsequent tax year.

s. On May 26, 2015, Petitioner's counsel received a Notice of audit for a subsequent year and an Information Document Request ("IDR") and immediately called the assigned Revenue Agent.

t. On that same day, Petitioner's counsel sent the Appeals Settlement Officer correspondence notifying her that the Revenue Agent confirmed the audit was a routine audit.

u. Petitioner's counsel timely provided a response to the Revenue Agent's IDR and provided all additional requested information.

v. The Appeals Settlement Officer agreed to retain jurisdiction for a short time to see if the audit could be closed on an expedited basis. It was.

w. On August 27, 2015, Respondent issued a Form 4549-A (Income Tax Discrepancy Adjustments) reflecting no change to Petitioner's Form 1040, U.S. Individual Income Tax Return for the tax year that was the subject of the audit.

x. On October 6, 2015, Respondent issued Notices of Determination reflecting a "reasonable collection potential" of \$17,482,152.00.

y. In contravention of the Internal Revenue Manual provisions, that "reasonable collection potential" calculation double counts assets,

includes incorrect “dissipated assets,” includes assets in which Petitioner has no interest, and ignores certain secured liabilities.

z. Each of the duplications, inclusions of assets long since lost, additions of assets Petitioner does not own, disregarded priority secured positions, and other overstatements of “reasonable collection potential” which Respondent could not possibly collect necessarily renders an arbitrary determination of “reasonable collection potential” known to be inaccurate.

aa. No matter how well intended, arbitrary determinations of “reasonable collection potential” known to be inaccurate constitute *per se* abuses of discretion.

ab. The Service created the OIC program to provide a resolution that is in the best interest of the taxpayer and the government by effecting collection of what can reasonably be collected from the taxpayer as soon as possible, using the least amount of IRS resources. See IRM § 5.8.1.1.4.

ac. The program seeks to provide the taxpayer with a “fresh start” toward tax compliance. To further this purpose, the Commissioner launched the “Fresh Start Initiative” on May 21, 2012, via IR-2012-53. This initiative revised the Offer-in-Compromise program to make its terms more flexible to enable more of the most financially distressed taxpayers to resolve their tax problems.

ad. Petitioner's financially distressed situation fits perfectly within the spirit and letter of the Service's "Fresh Start Initiative."

ae. The Internal Revenue Manual requires an analysis of what the Service could actually collect in determining the "reasonable collection potential" of the taxpayer.

af. Respondent's determination fails to accurately determine what the Service could actually collect, and fails to balance the need for efficient collection of taxes with Petitioner's legitimate concern that any collection action be no more intrusive than necessary and with his greater concern that the "reasonable collection potential" accurately fall within his reach.

WHEREFORE, Petitioner prays that, after due proceedings, the Tax Court:

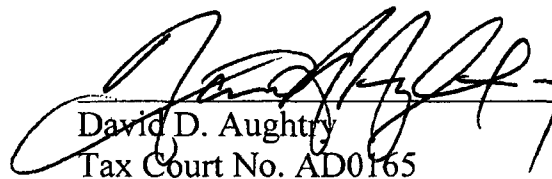
(i) Redetermine the decision set forth by Respondent's Office of Appeals in the Notices;

(ii) Determine that the collection alternative proposed by Petitioner is appropriate; and

(iii) Determine that Petitioner is entitled to such other and further relief as the Court deems just and proper.



Respectfully submitted,



David D. Aughtry  
Tax Court No. AD0165

**ADMITTED**

Chamberlain, Hrdlicka, White,  
Williams & Aughtry  
191 Peachtree Street, N.E.  
Thirty-Fourth Floor  
Atlanta, Georgia 30303  
Telephone (404) 659-1410  
Facsimile (404) 659-1852

COUNSEL FOR PETITIONERS



Department of the Treasury  
Internal Revenue Service

Appeals Office  
One Newark Center  
15th Floor  
Newark, NJ 07102

WESLEY SNIPES  
11835 W OLYMPIC BLVD STE 1090  
LOS ANGELES, CA 90064-5006

Date:

OCT - 6 2015

## Person to contact:

Name: Lisa Wold  
Employee number: 100020970  
Telephone: 973-468-3262  
Fax: 855-853-9282

## Re:

Collection Due Process Hearing  
(Tax Court)

## Taxpayer ID number:

## Tax period(s) ended:

12/2001 12/2002 12/2003 12/2004  
12/2005 12/2006

CERTIFIED MAIL 7014 1200 0000 5127 7274

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

Dear Mr. Wesley Snipes:

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.

## Attachment

**WESLEY SNIPES**  
[REDACTED]

Type of Tax(es)	Tax Period(s)	Date of CDP Notice	Type of hearing	Date used to determine timeliness
Income/Form 1040	200112	08/23/2013	6320	09/05/2013
Income/Form 1040	200212	08/23/2013	6320	09/05/2013
Income/Form 1040	200312	08/23/2013	6320	09/05/2013
Income/Form 1040	200412	08/23/2013	6320	09/05/2013
Income/Form 1040	200512	08/23/2013	6320	09/05/2013
Income/Form 1040	200612	08/23/2013	6320	09/05/2013

**SUMMARY AND RECOMMENDATION**

The action by Compliance to file the Notice of Federal Tax Lien is sustained. Your offer in compromise in the amount of \$842,061.00 has been rejected. Your case will be returned to Compliance for their next appropriate action.

**BRIEF BACKGROUND**

The Settlement Officer issued a substantive contact letter on January 8, 2014, scheduling a face-to-face Hearing for February 10, 2014, at 11:00 a.m. The Settlement Officer requested a completed Form 433-A, Collection Information Statement for Individuals, along with supporting documentation prior to our Hearing date in order to consider collection alternatives. Courtney H. Moore, who is listed on the Power of Attorney (POA) Form 2848 along with David D. Aughtry, called to reschedule our face-to-face Hearing, as they planned to submit an offer in compromise as a collection alternative. On or around April 3, 2014, the Settlement Officer received a Form 656, Offer in Compromise, offering \$842,061.00 as a lump sum cash offer, based on Doubt as to Collectibility, for the Form 1040 liabilities for the tax years, 2001, 2003, 2004, 2005 and 2006. A face-to-face Hearing was eventually held between the Settlement Officer and your representatives, David D. Aughtry and Courtney H. Moore on June 18, 2014 at 11:00 a.m.

**LEGAL AND ADMINISTRATIVE REVIEW**

I, Lisa Wold, verified the requirements of any applicable law or administrative procedure were met, IRS records confirmed the proper issuance of the notice and demand, Notice of Intent to Levy and/or Notice of Federal Tax Lien (NFTL) filing, and notice of a right to a Collection Due Process (CDP) hearing.

An assessment was properly made for each tax and period listed on the CDP notice.

Notice and demand for payment was mailed to your last known address.

There was a balance due when the Notice of Intent to Levy was issued or when the NFTL filing was requested.

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.

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## ISSUES YOU RAISED

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### Collection Alternatives Requested

You requested the collection alternative of offer in compromise or installment agreement in your Form 12153, Request for a Collection Due Process Hearing. You also stated that you cannot pay the balance. On or around April 3, 2014, we received your offer in compromise, offering \$842,061.00 as a lump sum cash offer, based on Doubt as to Collectibility, for the Form 1040 liabilities for the tax years, 2001, 2003, 2004, 2005 and 2006. The Settlement Officer issued Appeals Referral Investigations (ARI's) to Compliance, requesting that they verify your income and assets and conduct an investigation to determine the equity in the assets held by you, your trusts and your businesses. The Settlement Officer utilized your income from your Form 1040 return for the tax year, 2013, to determine your future income amount for your reasonable collection potential (RCP). Your Form 1040 income for the tax year, 2013, shows gross monthly income of \$79,170.00. Allowable expenses total \$47,936.00 to leave a net difference between income and expenses of \$31,234.00. The Settlement Officer used a 12 month multiplier to determine the future income amount of \$374,808.00 to be listed on the income and expense table (IET). The Settlement Officer did not allow the health insurance cost, because it appears that your business is paying for it, and she did not allow the dependent care cost, since your spouse is not working.

The Settlement Officer ultimately included the following equity in assets on the asset and equity table (AET) for the offer in compromise: a cash/bank account amount of \$307,739, and WS SPIC Irrevocable Insurance Trust amount of \$800,000.00 (dissipated asset). There were cash transfers into this trust in the years, 2008 and 2009. There was a cash transfer into Silverback Associates Trust for \$2,800,000.00 in the year, 2004 (dissipated asset). There is an IRA amount of \$1,870.00 which was not verified, 1994 Acura for \$1,600.00 (your Power of Attorney claimed that it was pawned, but there is no proof), movie memorabilia for \$3,200.00 (although no verification of this amount was provided), a life insurance policy held by the WS SPIC Irrevocable Trust for \$110,336.00, Rollover Shareholder Services for \$133.00, and properties located at 296 Washington Ave., Brooklyn, NY for \$1,688,507.00, and 1330 Shelter Rock Rd., Orlando, Fl. for \$328,203.00. After the results of all of the ARI's were provided to the Settlement Officer, she added the following assets to the AET: 271 W. 10th St, New York, NY - \$2,500,000 equity in asset; 15 Stone Tower Dr, Alpine, NJ- \$3,500,000 equity in asset; 11 Fairway Ct, Cresskill, NJ- \$3,600,000 equity in asset; 3507 Ocean Front Walk #2/condo Marina Del Rey, CA- \$1,050,000 equity in asset; and 3511 Ocean Front Walk/condo, Marina Del Rey, CA- \$1,050,000 equity in asset. As part of the ARI results, Compliance revealed that you are starring in an NBC pilot called Endgame, and that your business, Maandi Media Productions will be producing projects for Sony. Based on this information, your RCP totaled \$18,116,396.00.

The Settlement Officer provided the AET and IET charts to your representatives, David D. Aughtry and Courtney H. Moore. Your representatives informed the Settlement Officer that several of the properties listed on the AET were transferred to trusts prior to the taxable event giving rise to the taxes. They stated that you transferred the properties to the trusts in the normal course of estate plannings. The Settlement Officer inquired about the types of trusts that hold the properties, and Ms. Moore stated that they are irrevocable. Ms. Moore stated that the property located at 15 Stone Tower Dr., Alpine, NJ, was actually owned by one of the corporations that you had an interest in, but she will obtain proof of the mortgage balance amount at the date of the sale. The Settlement Officer requested proof that the trusts were irrevocable, mortgage statements showing the current balances due and the settlement agreements for the properties that had been sold. The Settlement Officer also requested proof that the two properties located at Marina Del Rey, CA, where foreclosed upon and that you received no proceeds from the foreclosure.

Your representative, Courtney H. Moore provided the Settlement Officer with a copy of the Clinton

Hill Commercial Land Trust agreement, executed on December 1, 2000. The agreement states that in regard to powers and duties of the trustee, the trustee is the sole owner of record of real and/or other properties held hereunder, and so far as the public is concerned, has the power and is authorized to convey, assign, hypothecate, lease, encumber, deliver, disburse, pay or otherwise deal with the properties. It was signed by the Trustee, Dr. Wesley Snipes. The 296 Washington Avenue, Brooklyn, NY property was transferred to Clinton Hill Commercial Land Trust on December 1, 2000. Your representative provided a listing of the usage of the loan in the amount of \$1,725,000.00 on the 296 Washington Avenue, Brooklyn, NY property, dated on January 28, 2015. The loan is a 12 month loan at 13%, with a 4% origination fee, and \$1,445,032.44 of these proceeds was for Paradigm payoff. No current mortgage statement was provided, and since it is a 12 month loan, then the loan may be paid off by now. The Settlement Officer received the Be Boi Land Trust agreement. It also states that in regard to powers and duties of the trustee, the trustee is the sole owner of record of real and/or other properties held hereunder, and so far as the public is concerned, has the power and is authorized to convey, assign, hypothecate, lease, encumber, deliver, disburse, pay or otherwise deal with the properties. It was signed by Dr. Wesley Snipes on October 28, 2000. Your representative provided a listing of the usage of the loan in the amount of \$2,259,044.23 on the 271 West 10th St., New York, NY, property, dated April 19, 2013. The Settlement Officer will allow the amount of \$634,244.49 in regard to the use of loan proceeds, because your representatives provided an invoice from First American Title Company National Commercial Services, breaking down the charges that total \$634,244.49. Both the 271 W. 10th St. and 1330 Shelter Rock Rd. properties were transferred to the Be Boi Land Trust in the year, 2000. The Settlement Officer received the Silverback Associates Trust agreement from your representative. It states under the declaration of trust and indenture that this trust is created and authorized to exist by contract, in trust irrevocable, to be administered by persons holding full title as a Board of Trustees, acting collectively and/or singularly as herein set forth, and according to the inalienable common law rights afforded man, under the name of Silverback Associates Trust Estate. It also states under Trustee powers, that any officer or director of Financial Forum Inc. may act individually, for and on behalf of this Trust Estate as a Board of Trustee member. The Board of Trustees has the power to sell at public or private sale or exchange or otherwise dispose of any property, whether real or personal, at any time coming into its hands. It shall be deemed to include, without limitation, sales or exchanges on credit, with or without security. The Settlement Officer does not have a listing of the Trustees for this entity.

Your representative stated in an attached letter that 11 Fairway Court was sold by the Silverback Associates Trust to Menura LLC in order to satisfy the existing mortgage lien and allow your family to remain in the home. A list regarding the use of loan proceeds for 11 Fairway Court, dated May 13, 2014, was provided, and it shows that \$3,600,000.00 was transferred to Menura, and there was a note payable to Silverback/Nurasta from Menura in the amount of \$1,800,000.00. The list gave an accounting of the use of the \$1,800,000.00 loan amount, which included a payoff of \$453,430.57 to Paradigm Capital. The loan was borrowed from Alpine Rap LLC. A tax escrow reserve agreement was provided between lender and borrower. A closing statement was provided, regarding the purchase of 15 Stone Tower Drive, Alpine, NJ. The buyer is Maxim Alpine, LLC, and the seller is Kymberlyte Production Services International, Inc. The purchase price was \$3,500,000.00 and the total expenses are \$3,500,000.00. Net proceeds to the seller are \$0.00. Some of the expenses include a payoff to Alpine Rap LLC of \$3,025,000.00 and four months of pre-paid rent of \$134,166.67. In regard to 3509 Ocean Front Walk and 3511 Ocean Front Walk, your representative states in the attached letter that they previously provided documents showing that the properties were purchased by Brian Kennedy from Witkin and Neal, Inc., as the foreclosure trustee. The POA stated that the amount received by Pyramid House Inc. after foreclosure was \$597,728.69 for 3509 Ocean Front Walk and \$1,006,185.15 for 3511 Ocean Front Walk. Your Power of Attorney, Courtney H. Moore stated that she has requested an accounting of the use of those funds by Pyramid House, Inc., and will provide it to me upon receipt. Your POA provided an accounting for the foreclosure, showing the auction price for both 3509 and 3511 Ocean Front Walk to be \$1,675,000.00, and the redemption price to be \$1,759,320.00, which includes HOA fees, HOA assessment, maintenance and interest.

In regard to the new NBC series which you will star in (Endgame), your POA stated that DMM-EG

LLC was formed in regard to this project. DMM-EG, LLC is wholly owned by Doc Maandi Movies LLC. The POA states that the taxpayer owns a 50% interest in Doc Maandi Movies LLC. DMM-EG, LLC entered into the contract for the television series with Sony Pictures/Entertainment Partners/NBC Endgame. The POA stated that pursuant to that contract, the projected earnings are, as follows: 2015-2016 production year: DMM-EG, LLC expects to receive \$931,000.00. The LLC estimates its expenses at \$255,000.00, with a resulting distribution to you of approximately \$338,000.00. In the 2016-2017 production year, DMM-EG, LLC expects to receive \$1,976,169.00. The LLC estimates its expenses at \$355,000.00, with a resulting distribution to you of approximately \$810,585.00. The POA stated that the projected income is not guaranteed, as it is dependent on the show continuing. A Los Angeles Times article, dated September 10, 2015, regarding NBC's The Player (new name for series formerly known as The Endgame), states that outside of the new fall show, you have a number of concepts in development with your production company, Amen Ra Films, including an action drama with a female lead similar to the La Femme Nikita character. It states that there is also a single-camera comedy described as a great ensemble piece. You were quoted as stating that there have been positive conversations between you and Marvel about another installment of the successful Blade franchise, but there are no solid plans. You may also launch a digital companion to The Player that would allow fans to take on the role of the series' wealthy bettors. The Settlement Officer noted that you were in a movie called Chiraq in 2015 that is in post-production. This movie was directed by Spike Lee and will be produced and distributed by Amazon Studios.

Based on the information provided, the Settlement Officer will only allow \$634,244.49 as an encumbrance to the property located at 271 W. 10th Street, New York, NY. No mortgage statements were provided on any of the properties to show the current balances owed to determine current equity in assets or the equity in assets when the properties were sold. There were statements of accounting regarding the use of loan proceeds, but no proof was provided to show the amount of each expense owed and paid. Each of these trusts appears to be revocable with you being the owner and in control of the assets placed in the trusts. The dates that these trusts were formed and the dates that the assets were placed in these trusts coincide with the dates for which you were convicted for failure to file individual federal tax returns (1999, 2000 and 2001). The assets may have been placed in these trusts to keep them out of the reach of the government. The Settlement Officer did not receive contracts regarding your income with The Player or any of your other business ventures. The Settlement Officer left the IET at \$374,808.00, based on your income for 2013. The AET is now \$17,107,344.00 after the \$634,244.49 encumbrance was allowed. The RCP now totals \$17,482,152.00. Your representatives did not state that you wanted to increase your offer in compromise to this amount. Therefore, your offer in compromise in the amount of \$842,061.00 is rejected. Since we could not confirm the amount of your current monthly income and your equity in assets, we could not grant an installment agreement or deem your case as currently not collectible.

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

You paid the liability in full for the Form 1040 return for the tax year, 2002. No further collection actions will be taken for the Form 1040 return for the tax year, 2002.

**You raised no other issues.**

#### **BALANCING ANALYSIS**

The action by Compliance to file the Notice of Federal Tax Lien is not more intrusive than necessary, as the liabilities have not been paid or otherwise resolved.

~~Internal Revenue Service~~~~Department of the Treasury~~

Appeals Office  
One Newark Center  
15th Floor  
Newark, NJ 07102

**Person to Contact:**

Lisa Wold

Employee ID Number: 100020970

Tel: 973-468-3262

Fax: 855-853-9282

**Refer Reply to:**

AP:FE:NWK:LRW

**In Re:**

Wesley Snipes

**SSN/EIN Number:**

[REDACTED]

**Tax Period(s) Ended:**

12/2001 12/2003 12/2004 12/2005

12/2006

Date:

OCT - 6 2015

DAVID D AUGHTRY  
191 PEACHTREE ST NE FL 34  
ATLANTA GA 30303-1740

Dear Mr. David D Aughtry:

We are sending you the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please contact the person at the telephone number shown in the heading of this letter.

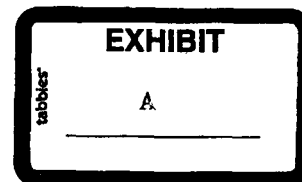
Thank you for your cooperation.

Sincerely,

*Darryl Lee*

Darryl Lee

Appeals Team Manager





Department of the Treasury  
Internal Revenue Service

Appeals Office

One Newark Center  
15th Floor  
Newark, NJ 07102

WESLEY SNIPES  
11835 W OLYMPIC BLVD STE 1090  
LOS ANGELES, CA 90064-5006

Date: **OCT - 6 2015**

Taxpayer ID number:

[REDACTED]

Re:

Offer in Compromise

Tax period(s) ended:

12/2001 12/2003 12/2004 12/2005  
12/2006

Person to contact:

Name: Lisa Wold

Employee number: 100020970

Telephone: 973-468-3262

Fax: 855-853-9282

Dear Mr. Wesley Snipes:

This refers to your offer in the amount of \$842,061.00, dated March 27, 2014, to compromise your liability for the tax period(s) ending:

12/2001, 12/2003, 12/2004, 12/2005, 12/2006

You submitted an offer based upon doubt as to collectibility. We're sorry, but the IRS rejection of your offer is sustained because we did not come to an agreement regarding doubt as to collectibility. The amount you are able to pay exceeds the amount of your offer.

If you have questions, you can contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely,  
*Darryl Lee*  
Darryl Lee  
Appeals Team Manager

cc: David D Aughtry



**Internal Revenue Service****Department of the Treasury**

Appeals Office  
One Newark Center  
15th Floor  
Newark, NJ 07102

**Person to Contact:**

Lisa Wold  
Employee ID Number: 100020970  
Tel: 973-468-3262  
Fax: 855-853-9282

Date:

OCT - 6 2015

**Refer Reply to:**

AP:FE:NWK:LRW

**In Re:**

Wesley Snipes  
SSN/EIN Number:

**Tax Period(s) Ended:**

12/2001 12/2002 12/2003 12/2004  
12/2005 12/2006

DAVID D AUGHTRY  
191 PEACHTREE ST NE FL 34  
ATLANTA GA 30303-1740

Dear Mr. David D Aughtry:

We are sending you the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please contact the person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

*Darryl Lee*

Darryl Lee  
Appeals Team Manager

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