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SEP 13 2010	
CLERK U S DISTRICT COURT DISTRICT OF ARIZONA	
BY _____	M DEPUTY

1 Exeter Trinity Properties LLC
 2 1001 S. 6th St.
 Cottonwood, Arizona 86326

3 Mailing:
 4 P.O. Box 2023
 Cottonwood, Arizona 86326
 5 Elmer P. Vild, Tax Matters Member
 Pro Per

6 IN THE UNITED STATES DISTRICT COURT
 7 DISTRICT OF ARIZONA

8 UNITED STATES OF AMERICA,) Civ. No. 10-cv-08142-JWS
)
9 Plaintiffs,)
)
10 v.)
) VERIFIED ANSWER
11 JOSEPH J. LIPARI, EILEEN H. LIPARI) AND
) AFFIRMATIVE DEFENSES
12 and)
)
13 Exeter Trinity Properties, L.L.C.,)
)
14 Defendants.)
)

17

18

19

20

21 **Exhibits**

22

23

24

25

Internal Revenue Service
1818 E Southern, Ste 15
Mesa, AZ 85204-5228

Department of the Treasury

Date: January 27, 2009

Exeter Trinity Properties, LLC
PO Box 2125
Cottonwood, AZ 86326-2125

Person to Contact:
Debra Vahe
IRS Telephone Number:
480-503-7283
Employee Identification Number:
86-18008
Taxpayer Identification Number
549-64-9760

Notice of Federal Tax Lien Filing--Nominee or Alter-Ego

You have been identified as the nominee or alter-ego for Joseph Lipari. This letter is to inform you that we have filed a Notice of Federal Tax Lien.

You have the right to appeal this decision. We explain your rights in the enclosed Publication 1660.

There may be other ways that we can resolve this issue. Contact the person named above for further information.

One option you have is to request a Certificate of Discharge from the Federal Tax Lien. However, before we will issue a discharge, you must pay the amount due or post a bond guaranteeing payment. The enclosed Publication 783, provides information on how to request a certificate of discharge.

We will issue a Certificate of Release of Federal Tax Lien within 30 days after you pay the full amount due or within 30 days after we accept a bond guaranteeing payment.

Sincerely yours,



Debra Vahe
Revenue Officer

Enclosures:

Publication 1660, Collection Appeal Rights
Publication 783, Instruction on How to Apply for a Certificate of Discharge From Federal Tax Lien
Form 668(Y), Notice of Federal Tax Lien

Letter 3177 (DO) (Rev. 04-2003)
Catalog Number: 26921M

Exhibit: p 1

Form **668(Y)**
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service
Notice of Federal Tax Lien

Serial Number _____ *For Optional Use by Recording Office*

Business/Self Employed Area: 26

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
Exeter Trinity Properties, LLC as as nominee/alter ego of Joseph Lipari

Residence
1001 S Sixth Street
PO Box 2125
Cottonwood, AZ 86326-2125

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1997	XXX-XX-9760	03/07/2003		\$42,038.77
6662	12/31/1997	XXX-XX-9760	08/04/2003	09/03/2013	\$2,662.40

See Attachment for Description of Property

Place of Filing Yavapai County Recorder Prescott, Arizona	Total	\$44,701.17
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This notice was prepared and signed at Phoenix, Arizona, on this, the 16th day of January, 2009.

Signature Debra Vahe, Employee # - 86-18008	Title Revenue Officer, Phone # - 480-503-7283
---	---

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)
Part 2 - Taxpayer Copy Form **668(Y)** (Rev. 10-1999)

Exhibit: p 2

Attachment to Form 668y

In the matter of Exeter Trinity Properties, LLC as nominee/alter ego of Joseph Lipari

Property Description:

The West half of the West half of Lot 9, Verde Palasades, Plate 2, according to the plat of record on file in the office of the County Recorder of Yavapai County, Arizona, in Book 7 of Maps, page 31.

Exhibit: p 3

Internal Revenue Service
1818 E Southern, Ste 15
Mesa, AZ 85204-5228

Department of the Treasury

Date: January 27, 2009

Exeter Trinity Properties, LLC
PO Box 2125
Cottonwood, AZ 86326-2125

Person to Contact:
Debra Vahe
IRS Telephone Number:
480-503-7283
Employee Identification Number:
86-18008
Taxpayer Identification Number
549-64-9760

Notice of Federal Tax Lien Filing--Nominee or Alter-Ego

You have been identified as the nominee or alter-ego for Joseph J. & Eileen H. Lipari. This letter is to inform you that we have filed a Notice of Federal Tax Lien.

You have the right to appeal this decision. We explain your rights in the enclosed Publication 1660.

There may be other ways that we can resolve this issue. Contact the person named above for further information.

One option you have is to request a Certificate of Discharge from the Federal Tax Lien. However, before we will issue a discharge, you must pay the amount due or post a bond guaranteeing payment. The enclosed Publication 783, provides information on how to request a certificate of discharge.

We will issue a Certificate of Release of Federal Tax Lien within 30 days after you pay the full amount due or within 30 days after we accept a bond guaranteeing payment.

Sincerely yours,



Debra Vahe
Revenue Officer

Enclosures:

Publication 1660, Collection Appeal Rights
Publication 783, Instruction on How to Apply for a Certificate of Discharge From Federal Tax Lien
Form 668(Y), Notice of Federal Tax Lien

Letter 3177 (DO) (Rev. 04-2003)
Catalog Number: 26921M

Exhibit: p 4

Department of the Treasury - Internal Revenue Service
Form 668(Y)
 (Rev. 10-1999)

Notice of Federal Tax Lien

Serial Number _____
 For Optional Use by Recording Office

Business/Self Employed Area: 26

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
 Exeter Trinity Properties, LLC as nominee/alter ego of
 Joseph J & Eileen H Lipari

Residence
 1001 S Sixth Street
 PO Box 2125
 Cottonwood, AZ 86326-2125

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1998	XXX-XX-9760	10/15/2007	11/14/2017	\$25,100.74
1040	12/31/1999	XXX-XX-9760	10/22/2007	11/21/2017	\$28,546.24
1040	12/31/2000	XXX-XX-9760	08/11/2008	09/10/2018	\$18,278.24
1040	12/31/2001	XXX-XX-9760	10/22/2007	11/21/2017	\$23,038.95
1040	12/31/2002	XXX-XX-9760	07/28/2008	08/27/2018	\$8,412.85
1040	12/31/2003	XXX-XX-9760	12/03/2007	01/02/2018	\$4,638.79
1040	12/31/2004	XXX-XX-9760	12/10/2007	01/09/2018	\$2,610.90

See Attachment for Description of Property

Place of Filing Yavapai County Recorder Prescott, Arizona	Total	\$110,626.71
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This notice was prepared and signed at Phoenix, Arizona, on this, the 16th day of January, 2009.

Signature	Title
Debra Vahe, Employee # - 86-18008	Revenue Officer, Phone # - 480-503-7283

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)
 Part 2 - Taxpayer Copy Form 668(Y) (Rev. 10-1999)

Exhibit: p5

Attachment to Form 668y

In the matter of Exeter Trinity Properties, LLC as nominee/alter ego of Joseph J & Eileen H Lipari

Property Description:

The West half of the West half of Lot 9, Verde Palisades, Plate 2, according to the plat of record on file in the office of the County Recorder of Yavapai County, Arizona, in Book 7 of Maps, page 31.

Exhibit: p 6

Exeter Trinity Properties, L.L.C.
Phillip O'Neil, Trustee and Tax Matters Member
P.O. Box 71
Cornville, AZ 86325
Ph. (928) 634-5669
Fax (928) 634-5631
E-Mail: trustoneil@commspeed.net

February 24, 2009

Collection Due Process Hearing Board
Internal Revenue Service
1818 E. Southern, Ste. 15
Mesa, AZ 85204-5228

RE: Due Process Hearing

Dear Due Process Hearing Board:

Exeter Trinity Properties, L.L.C. by accident has received Notice of Federal Tax Lien Filing—Nominee or Alter Ego addressed to Exeter Trinity Properties, L.L.C. (hereinafter called the LLC) I am Phillip O'Neil, aka, Elmer P. Vild and I am a Trustee for a trust which is a Member of the LLC. I am also designated as the Tax Matters Member for the LLC.

Your notice to us did not make sense. You sent our notice to the wrong address and our tax identification number was not listed anywhere. You attached two notices that were filed at the Yavapai County Recorder's Office but our tax identification number was not listed there either.

I have enclosed a filled out Request for a Collection Due Process or Equivalent Hearing. I have asked for the Due Process Hearing, however, due to the fact that this is the first notice that I have accidentally received it will take some time for the LLC to prepare for such a hearing. Additionally, the procedures for the meeting were not presented to the LLC. Further, many of the publications listed in the last two pages of the Form 12153 was not provided to the LLC and it is NOT as easy to obtain as indicated in the last two pages of the Form 12153. On December 2, 2008, I personally requested Publication 525 from the Internal Revenue Service and it took OVER TWO MONTHS to arrive. I did the best I could to fill out the request for a Collection Due Process Hearing but some questions were unclear and did not seem to apply to the LLC.

It is my understanding that this is to be a due process hearing. The words "due process" as stated in the Constitution of the United States means notification of any allegation, disclosure of all relevant documents and/or materials by the one making the allegation(s) and an opportunity to defend against any such disclosure.

Even though the LLC accidentally received notification, the LLC expects to receive all relevant documents and/or materials well prior to the hearing date. The LLC will need at least ninety (90) days after we receive documents or other materials requested to study the documents and materials needed to adequately prepare for the Due Process hearing. You are hereby notified that the LLC will be recording the Collection Due Process Hearing.

The materials that were sent to the LLC were minimal and uninformative. Therefore, in the light of Publication 1, please have the person who will conduct the hearing respond to the LLC in care

Exhibit: p 7

of myself, Phillip O'Neil, LLC tax matters partner, at the above listed address with the following information:

1. Who will be conducting the hearing as the head person in charge?
2. How many IRS people will be present and what are their positions and functions at the hearing?
3. Please inform the LLC the names of the IRS personnel who made the determination that the LLC was the nominee/Alter-Ego of Joseph and/or Eileen Lipari.
4. Please provide the LLC with the documents used to determine that the LLC is the nominee/Alter-Ego of Joseph and/or Eileen Lipari.
5. Will the person who made the determination that the LLC is the nominee/Alter-Ego of Joseph and/or Eileen Lipari will be presented by the IRS?
6. Will I, as representative of the LLC, be able to question the person who made the determination that the LLC is the nominee/Alter-Ego of Joseph and/or Eileen Lipari?
7. Will I, as representative of the LLC, be able to question Ms. Debra Vahe?
8. Will I be able to name and have other IRS personnel attend the hearing so that I may question them?
9. You have alleged that the LLC is an Alter-Ego of Joseph and/or Eileen Lipari. What are the elements to prove such a charge.
10. We are experiencing economic harm so will you please send us, the LLC, the Publication 594 mention in your materials?
11. Would you please send Publication 2105
12. Are there any guidelines for the IRS holding this hearing and will you send them to me?

In closing, I expect the IRS to send the LLC all documents and any other possible information no matter in what form supporting the IRS's position that the LLC is a nominee/Alter-Ego of Joseph and/or Eileen Lipari, in order for the LLC to adequately prepare for the Collection Due Process Hearing. Anything less would prevent a fair hearing and would not provide the LLC with an opportunity to be prepared to rebut whatever the IRS wants to discuss during the hearing.

Sincerely,

Phillip O'Neil, Trustee & authorized agent

Phillip O'Neil, Trustee
Exeter Trinity Properties, L.L.C.
Tax Matters Member

Cert. Ltr. # 7004 1350 0002 9603 9542

Exhibit: p 8

Information You Need To Know When Requesting A Collection Due Process Hearing

What Is the Deadline for Requesting a Collection Due Process (CDP) Hearing?

- Your request for a CDP hearing about a Federal Tax Lien filing must be postmarked by the date indicated in the *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320* (lien notice).
- Your request for a CDP hearing about a proposed levy must be postmarked within 30 days after the date of the *Notice of Intent to Levy and Notice of Your Right to a Hearing* (levy notice).

Your timely request for a CDP hearing will prohibit levy action in most cases. A timely request for CDP hearing will also suspend the 10-year period we have, by law, to collect your taxes. Both the prohibition on levy and the suspension of the 10-year period will last until the determination the IRS Office of Appeals makes about your disagreement is final. The amount of time the suspension is in effect will be added to the time remaining in the 10-year period. For example, if the 10-year period is suspended for six months, the time left in the period we have to collect taxes will increase by six months.

You can go to court to appeal the CDP determination the IRS Office of Appeals makes about your disagreement.

What Is an Equivalent Hearing?

If you still want a hearing with the IRS Office of Appeals after the deadline for requesting a CDP hearing has passed, you can use this form to request an equivalent hearing. You must check the Equivalent Hearing box on line 6 of the form to request an equivalent hearing. **An equivalent hearing request does not prohibit levy or suspend the 10-year period for collecting your taxes; also, you cannot go to court to appeal the IRS Office of Appeals' decision about your disagreement.** You must request an equivalent hearing within the following timeframe:

- Lien Notice-- one year plus five business days from the filing date of the Federal Tax Lien.
- Levy Notice-- one year from the date of the levy notice.

Where Should You File Your CDP or Equivalent Hearing Request?

File your request by mail at the address on your lien notice or levy notice. You may also fax your request. Call the telephone number on the lien or levy notice to ask for the fax number. **Do not send your CDP or equivalent hearing request directly to the IRS Office of Appeals.**

Where Can You Get Help?

You can call the telephone number on the lien or levy notice with your questions about requesting a hearing. The contact person listed on the notice or other representative can access your tax information and answer your questions.

In addition, you may qualify for representation by a low-income taxpayer clinic for a free or nominal charge. Our Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area.

If you are experiencing economic harm, the Taxpayer Advocate Service (TAS) may be able to help you resolve your problems with the IRS. TAS cannot extend the time you have to request a CDP or equivalent hearing. See page five of Publication 594, *The IRS Collection Process*, or visit www.irs.gov/advocate/index.html. You also can call 1-877-777-4778 for TAS assistance.

Note– The IRS Office of Appeals will not consider frivolous requests. You can find examples of frivolous reasons for requesting a hearing or disagreeing with a tax assessment in Publication 2105, *Why do I have to Pay Taxes?*, or at www.irs.gov/pub/irs-util/friv_tax.pdf

You can get copies of tax forms, schedules, instructions, publications, and notices at www.irs.gov, at your local IRS office, or by calling toll-free 1-800-TAX-FORM (829-3676).

Information You Need To Know When Requesting A Collection Due Process Hearing

What Are Examples of Reasons for Requesting a Hearing?

You will have to explain your reason for requesting a hearing when you make your request. Below are examples of reasons for requesting a hearing.

You want a collection alternative-- "I would like to propose a different way to pay the money I owe." Common collection alternatives include:

- Full payment-- you pay your taxes by personal check, cashier's check, money order, or credit card.
- Installment Agreement-- you pay your taxes fully or partially by making monthly payments.
- Offer in Compromise-- you offer to make a payment or payments to settle your tax liability for less than the full amount you owe.

You want action taken about the filing of the tax lien against your property-- You can get a Federal Tax Lien released if you pay your taxes in full. You also may request a lien subordination, discharge, or withdrawal.

When you request **lien subordination**, you are asking the IRS to make a Federal Tax Lien secondary to a non-IRS lien. For example, you may ask for a subordination of the Federal Tax Lien to get a refinancing mortgage on your house. You would ask to make the Federal Tax Lien secondary to the mortgage, even though the mortgage came after the tax lien filing. The IRS Office of Appeals would consider lien subordination, in this example, if you used the mortgage proceeds to pay your taxes.

When you request a **lien discharge**, you are asking the IRS to remove a Federal Tax Lien from a specific property. For example, you may ask for a discharge of the Federal Tax Lien on your house to sell that property and use the sale proceeds to pay your taxes.

When you request a **lien withdrawal**, you are asking the IRS to remove the lien information from public records because you believe the Federal Tax Lien should not have been filed. For example, you may ask for a withdrawal of the filing of the Federal Tax Lien if you believe the IRS filed the lien prematurely or did not follow procedures or if a withdrawal will allow you to pay your taxes more quickly.

Your spouse is responsible-- "My spouse (or former spouse) is responsible for all or part of the tax liability." You may believe that your spouse or former spouse is the only one responsible for all or a part of the tax liability. If this is the case, you are requesting a hearing so you can receive relief as an innocent spouse. You should complete and attach Form 8857, *Request for Innocent Spouse Relief*, to your hearing request.

Other Reasons-- "I cannot pay my taxes." Some possible reasons why you cannot pay your taxes are: (1) you have a terminal illness or excessive medical bills; (2) your only source of income is Social Security payments, welfare payments, or unemployment benefit payments; (3) you are unemployed with little or no income; (4) you have reasonable expenses exceeding your income; or (5) you have some other hardship condition. The IRS Office of Appeals may consider freezing collection action until your circumstances improve.

"I am not liable for (I don't owe) all or part of the taxes." You can raise a disagreement about the amount you owe only if you did not receive a deficiency notice for the liability (a notice explaining why you owe taxes-it gives you the right to challenge in court, within a specific timeframe, the additional tax the IRS says you owe), or if you didn't have any other prior opportunity to disagree with the amount you owe.

"I do not believe I should be responsible for penalties." The IRS Office of Appeals may remove all or part of the penalties if you have a reasonable cause for not paying or not filing on time. Notice 433, *Interest and Penalty Information*, describes what are considered reasonable causes for removing penalties.

"I have already paid all or part of my taxes." You disagree with the amount the IRS says you haven't paid if you think you have not received credit for payments you have already made.

See Publication 594, *The IRS Collection Process*, for more information on the following topics: Installment Agreements and Offers in Compromise-page 6; Lien Subordination, Discharge, and Withdrawal-page 8; Innocent Spouse Relief-page 4; Temporarily Delay Collection-page 6; and belief that tax bill is wrong-page 4.

Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320,*
- *Notice of Intent to Levy and Notice of Your Right to a Hearing,*
- *Notice of Jeopardy Levy and Right of Appeal,*
- *Notice of Levy on Your State Tax Refund- Notice of Your Right to a Hearing.*

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 6 (Equivalent Hearing) to request an equivalent hearing.

1. Print Name:

EXETER TRINITY PROPERTIES, L.L.C.

If a husband and wife owe the tax liability jointly, please print both names if both want a hearing.

P.O. BOX 71

Address:

City: CORNVILLE State: AZ Zip Code: 86325

2. Social Security Number or Numbers

SSN 1

SSN 2

Employer Identification Number

26-2699341

3. Daytime Telephone Number and Best Time to Call

(928) 634-5669

am. pm.

4. Tax Information

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods
<u>UNKNOWN</u>	<u>UNKNOWN</u>	<u>1992-2008</u>

Exhibit: p 11

Request for a Collection Due Process or Equivalent Hearing

5. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

- Filed Notice of Federal Tax Lien Proposed Levy or Actual Levy

6. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

- I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing is too late.

7. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. **See page 4 of this form for examples.** You can add more pages if you don't have enough space.

- Collection Alternative Installment Agreement Offer in Compromise

- Lien Subordination Discharge Withdrawal

Please explain: **LIEN FILED AGAINST WRONG PARTY; LLC IS NOT A NOMINEE/ALTER-EGO OF ANYONE, BUT A SEPARATE INDEPENDENT PARTY.**

- My Spouse Is Responsible Innocent Spouse Relief (Please attach Form 8857, Request for Innocent Spouse Relief, to your request.)

Other

(Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.)

Reason:

SEE ATTACHED SCHEDULE A

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it.

SIGN HERE

Your Signature <i>Phillip D'Neil, Trustee as TAX MATTERS MEMBER OF LLC</i>	Date 2/24/09
Spouse's Signature (if a joint request, both must sign)	Date

IRS Use Only

IRS Employee (Print)

Employee Telephone Number

IRS Received Date

Exhibit: p 12

SCHEDULE A

This Schedule A is a continuance of the "other" portion of question #7 of the Request for Collection Due Process or Equivalent Hearing filed by Exeter Trinity Properties, L.L.C. through its Member representative Trustee and Tax Matters Partner, Phillip O'Neil, aka, Elmer P. Vild.

Preamble: Exeter Trinity Properties, L.L.C. (LLC) has not officially been notified by the Internal Revenue Service (IRS) of its "Notice of Federal Tax Lien Filing—Nominee or Alter Ego" letter of January 27, 2009 dispatched by Revenue Officer Debra Vahe. The said letter was eventually sent to Mr. Phillip O'Neil, Tax Matters Member Partner of the LLC after it was discovered that the letter was sent to the wrong address by the IRS.

I hereby inform you that I will be recording the Collection Due Process Hearing.

I am officially requesting in the body of this Request for a Collection Due Process Hearing as well as the accompanying letter, that the IRS provide the LLC with all documents and any other data that the IRS has that indicates the Exeter Trinity Properties, LLC is the nominee/Alter-Ego of Joseph and/or Eileen Lipari.

I am officially requesting a copy of the procedures, rules, regulations or whatever guidelines available which describe what will take place at the Collection Due Process Hearing. E.g. what are the full operating procedures.

I am officially seeking the answers to all the LLC's questions in the attached letter especially whether I will be able to ask questions of IRS personnel involved in making a nominee/Alter-Ego determination.

I officially request that the Collection Due Process Hearing be scheduled at least 90 days after the IRS has provided us with the requested documents in order to properly prepare for the hearing.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: 03/30/2009

EXETER TRINITY PROPERTIES, LLC
ATTN: PHILLIP O'NEAL, TRUSTEE
PO BOX 71
CORNVILLE, AZ 86325

Dear Mr. O'Neal,

I am in receipt of your letter dated February 24, 2009 in which you stated Exeter Trinity Properties, LLC by accident received a Notice of Federal Tax Lien Filing - Nominee or Alter Ego. You completed and included Form 12153, Request for a Collection Due Process or Equivalent Hearing. Exeter Trinity Properties, LLC as the nominee/alter ego of Joseph and Eileen Lipari is not afforded a Collection Due Process hearing. The LLC can request a Collection Appeals Program (CAP) hearing. I have enclosed Publication 1660 which explains the CAP process. Please see pages 3 and 4. You may request a hearing with the Collection Manager, Cindy Hutchison (801-799-6683). If a resolution is not reached, Form 9423, Collection Appeal Request is then completed and sent to Mrs. Hutchison for transmittal to the Appeals Division. Once the Appeals Division makes a decision regarding the issue, the decision is binding on both the LLC and the Internal Revenue Service (IRS). A judicial review cannot be requested.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
1818 E SOUTHERN AVE STE 15A
MS 5102MES
MESA, AZ 85204

Phone#: (480)503-7283
Fax#: (480)503-7272

Sincerely,

DEBRA VAHE
REVENUE OFFICER
Employee ID#: 86-18008

Exhibit: p 14

Exeter Trinity Properties, LLC
Phillip O'Neil, Trustee & Auth. Agent
Tax Matter Partner
P.O. Box 71
Cornville, AZ 86325
Ph. 928-634-5669
Fax 928-634-5631
April 22, 2009

Debra Vahe
Internal Revenue Service
1818 E. Southern Avenue
MS 5102MES
Mesa, AZ 85204

Dear Ms. Vahe:

I am in receipt of your March 30, 2009 letter. Please note that my name is O'Neil not O'Neal. Your letter does not make sense to me. It lacks all common sense as far as I am concerned. I have talked with you and written a letter to you wherein you absolutely know that I represent Exeter Trinity Properties, L.L.C. and I am their tax matters partner.

You were also informed by me that the LLC has reorganized and has new members which I personally told you were on file with the Arizona Corporation Commission. You therefore, must have knowingly addressed your letter to an incorrect address. Why?

What kind of game are you playing? I am very educated, and in fact have taught at the college level and for a well known University. I know when a letter is addressed to an LLC and not someone else. You already know or could have looked up the correct address of the LLC which you well know I represent. How am I to dispute a false allegation by the IRS if I do not know about it? This seemed to be your plan. Address the letter to the LLC and then send it to a false and known incorrect address. Why?

I believe your letter clearly demonstrates you were sending the letter to the LLC but you addressed it to the Liparis' address because you obviously wanted the Lipari(s) to receive the letter and not the LLC. Don't you understand YOU CAN'T DO THAT LEGALLY! If a letter is addressed to Exeter Trinity Properties, L.L.C. you must send the letter to Exeter Trinity Properties, L.L.C. It does not matter what IRS alleges, (that someone or some entity is the Nominee/Alter-Ego of someone else or visa-versa). That lie does not make it so. I expect LLC mail to come to the LLC. Do not send any more of our mail elsewhere. Utilize the address at the top of this page in the future.

Now what is this in your March 30, 2009 letter that we are now suddenly not eligible for a Due Process Hearing. The United States Constitution demands "due process" and you are sworn to uphold the Constitution. The LLC was clearly eligible for a Due Process Hearing in your January 27, 2009 letter to us. Nothing has changed except you were

Exhibit: p 15

caught in your attempted deception. If we were eligible in the January 27, 2009 letter, we are still eligible.

I am going to certify this letter because I want answers to the following questions.

1. My February 24, 2009 letter was addresses to the Collection Due Process Hearing Board and not you. Why are you answering my letter instead of the Collection Due Process Hearing Board? Please explain why in detail.
2. Why did you send your January 27, 2009 letter to the LLC to the wrong address?
3. Why did you not send the letter to the address where you knew I would receive it as a member of the LLC and the tax matters partner?
4. Why was the LLC eligible for a due process hearing in your first letter but not the second letter? E. G. Explain **exactly** what changed between the first letter and your second letter of March 30, 2009?
5. Will you send any and ALL future mail addressed to the LLC to: Attention Phillip O'Neil at P.O. Box 71, Cornville, AZ 86325?
6. In addition to your January 27, 2009 letter, have you sent any other mail addressed to the LLC during the past two years? If so, I did not receive it so send it again and mention how many letters it was when you answer this letter.
7. Whose decision was it that the LLC did not qualify for a Due Process Hearing? Please specify both the name and job title in your response.
8. You state in your March 30, 2009 letter "Exeter Trinity Properties, LLC as the nominee/alter ego of Joseph and Eileen Lipari is not afforded a Collection Due Process hearing. **Great!** Because **we are not the nominee/alter ego** so please schedule our hearing **for just the LLC**. It has not been proven in a Court of law that the LLC is the nominee/alter ego of Joseph and Eileen Lipari therefore you **MUST** schedule the Due Process Hearing; **SO SCHEDULE THE MEETING**. Please answer the question: "Are you going to schedule the Due Process Hearing **AS REQUIRED BY YOUR CODE** and if not **WHY NOT?** And, I mean specifics. A simple sentence that we are not eligible is not sufficient. State facts not assumptions.

Sincere as ever,



Phillip O'Neil

Cert. Ltr. #7008 0500 0001 0045 5348

Exhibit: p16



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

Date: May 11, 2009

Exeter Trinity Properties, LLC
Attn: Phillip O'Neil, Trustee
PO Box 71
Cornville, AZ 86325

Dear Mr. O'Neil:

I am in receipt of your letter dated April 22, 2009 in which you are again requesting Collection Due Process (CDP) rights for the filing of a nominee Notice of Federal Tax Lien (NFTL) against Exeter Trinity Properties, LLC. You continue to labor under the misconception that the LLC qualifies to receive CDP rights. As I have previously explained, the LLC cannot request an appeal under Internal Revenue Code 6320 and have provided Publication 1660 which explains the LLC's right to file an appeal under Collection Appeals Program provisions. Please review the publication again and contact my manager, Cynthia Hutchison, 801-799-6683 if you wish to appeal the filing of the NFTL. This is the LLC's only appeal avenue.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
1818 E Southern, Ste 15
Mesa, AZ 85204-5228

Phone#: 480-503-7283
Fax#: 480-503-7272

Sincerely,

Debra Vahe
Revenue Officer
Employee ID#: 86-18008

Exhibit: p17

Exeter Trinity Properties, LLC
Phillip O'Neil, Trustee & Auth. Agent
Tax Matter Partner
P.O. Box 71
Cornville, AZ 86325
Ph. 928-634-5669
Fax 928-634-5631
May 27, 2009

Debra Vahe
Internal Revenue Service
1818 E. Southern, Ste. 15
Mesa, AZ 85204-5228

Dear Ms. Vahe:

I am in receipt of your May 11, 2009 letter. Somehow you seem to think that I am confused. You stated in your latest letter "You continue to labor under the misconception that the LLC qualifies to receive COL [sic] [Collection Due Process Hearing] rights." Let me assure you I am not confused. You are not comprehending the most basic point of all. I will try to explain it one more time because I want some answers and I intend to get them no matter how high I have to go within the IRS.

The letters were addressed to Exeter Trinity Properties, LLC on both the envelope and the address on the letterhead on the letter inside. That means legally, as I have stated before, you were to send them to the LLC and no one else. In your letter to the LLC, you state we are eligible for the Collection Due Process Hearing hearing.

My point is this. If the LLC was not eligible for the Collection Due Process Hearing hearing, the letter should have **never been sent** addressed to the LLC. **Now, my point and question to you is "why did you send out a letter to the LLC in the first place, if the LLC was not eligible for the hearing?"** In other words, why was the letter even sent? What was the purpose? What regulation or IRC section required the letter to be sent? Explain that to me please. Since you did not answer my questions from my April 22, 2009 letter, this will be asked more clearly as question 4a and 4b below.

In question 8 of my last letter I stated: "A simple sentence that we are not eligible is not sufficient. State facts not assumptions." You have only answered by referring to IRC 6320. Therefore, out of curiosity, I did look up IRC 6320 and **I did not find any reason why the LLC would not be eligible for a Collection Due Process Hearing hearing.** I believe after the IRS abuse hearings that Collection Due Process Hearing hearings for all taxpayers were mandated by Congress. I did not see any verbiage which would discriminate against an LLC (a taxpayer). Would you please provide and quote the exact verbiage in IRC 6320 that prevents an LLC from the *due process* of being treated like any other taxpayer who all get a Collection Due Process Hearing hearing?

Exhibit 018

I expect to obtain answers to my questions so please be responsive. Additionally, the Commissioner states that the IRS will answer questions.

Questions restated from my April 22, 2009 letter:

1. My February 24, 2009 letter was addresses to the Collection Due Process Hearing Board and not you. Why are you answering my letter instead of the Collection Due Process Hearing Board? Please explain why in detail.
2. Why did you send your January 27, 2009 letter to the LLC to the wrong address?
3. Why did you not send the letter to the address where you knew I would receive it as a member of the LLC and the tax matters partner?
4. Why was the LLC eligible for a due process hearing in your first letter but not the second letter? E. G. Explain **exactly** what changed between the first letter and your second letter of March 30, 2009?
- 4a. **Now, my point is why did you send out a letter to the LLC in the first place if it (LLC) was not eligible for the hearing?** In other words, why was the letter even sent? What was the purpose? Explain that to me please.
- 4b. What regulation or IRC section required the letter to be sent?
5. Will you send any and ALL future mail addressed to the LLC to: Attention Phillip O'Neil at P.O. Box 71, Cornville, AZ 86325?
6. In addition to your January 27, 2009 letter, have you sent any other mail addressed to the LLC during the past two years? If so, I did not receive it so send it again and mention how many letters it was when you answer this letter.
7. Whose decision was it that the LLC did not qualify for a Due Process Hearing? Please specify both the name and job title in your response.

You state in your March 30, 2009 letter "Exeter Trinity Properties, LLC as the nominee/alter ego of Joseph and Eileen Lipari is not afforded a Collection Due Process hearing." It has not been proven in a Court of law or anywhere else that the LLC is the nominee/alter ego of Joseph and Eileen Lipari, therefore until proven, you must schedule the Due Process Hearing or quote the exact verbiage in IRC 6320 that prevents an LLC from the **due process** of being afforded a Collection Due Process Hearing.

Sincere as ever,



Phillip O'Neil

Internal Revenue Service
1818 E SOUTHERN AVE STE 15A
MS 5105MES
MESA, AZ 85204

Department of the Treasury

Date: 07/08/2010

Exeter Trinity Properties LLC
Attn: Phillip O'Neil
PO Box 71
Cornville, AZ 86325

Person to Contact:
DEBRA VAHE
IRS Telephone Number:
(480)503-7283
Employee Identification Number:
86-18008
Taxpayer Identification Number:
549-64-9760

Notice of Federal Tax Lien Filing--Nominee or Alter-Ego

You have been identified as the nominee or alter-ego for JOSEPH J & EILEEN H LIPARI. This letter is to inform you that we have filed a Notice of Federal Tax Lien.

You have the right to appeal this decision. We explain your rights in the enclosed Publication 1660.

There may be other ways that we can resolve this issue. Contact the person named above for further information.

One option you have is to request a Certificate of Discharge from the Federal Tax Lien. However, before we will issue a discharge, you must pay the amount due or post a bond guaranteeing payment. The enclosed Publication 783, provides information on how to request a certificate of discharge.

We will issue a Certificate of Release of Federal Tax Lien within 30 days after you pay the full amount due or within 30 days after we accept a bond guaranteeing payment.

Sincerely yours,



DEBRA VAHE
REVENUE OFFICER

Enclosures:
Publication 1660, Collection Appeal Rights
Publication 783, Instruction on How to Apply for a Certificate of Discharge From Federal Tax Lien Form 668(Y), Notice of Federal Tax Lien

Letter 3177 (DO) (Rev. 04-2003)
Catalog Number: 26921M

Exhibit: p 20

Form **668(Y)**
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Small Business / Self Employed - Area: 6	Serial Number 673352710	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
Exeter Trinity Properties LLC as Nominee/Alter Ego of
Joseph J Lipari

Residence
PO Box 2125
Cottonwood, AZ 86326-2125

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1997	xxx-xx-9760	06/07/2010	07/07/2020	\$6,028.00

Place of Filing Yavapai County Recorder Prescott, AZ 86305	Total	\$6,028.00
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This notice was prepared and signed at Mesa, AZ, on this, the 2nd day of July, 2010.


Signature  DEBRA VAHE, Employee # - 86-18008	Title REVENUE OFFICER, Phone # - (480)503-7283
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Exhibit p21

Collection Appeal Rights

You may appeal many IRS collection actions to the IRS Office of Appeals (Appeals). The two main procedures are **Collection Due Process** and **Collection Appeals Program**. Other procedures are described on page four of this publication.

Collection Due Process (CDP) is available if you receive one of the following notices:

- *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320.*
- *Final Notice - Notice of Intent to Levy and Notice of Your Right to a Hearing.*
- *Notice of Jeopardy Levy and Right of Appeal.*
- *Notice of Levy on Your State Tax Refund – Notice of Your Right to a Hearing.*

Collection Appeals Program (CAP) is available for the following actions:

- *Before or after the IRS files a Notice of Federal Tax Lien.*
- *Before or after the IRS levies or seizes your property.*
- *Termination of an installment agreement.*
- *Rejection of an installment agreement.*

CAP is generally quicker and is available for a broader range of collection actions. However, you can't go to court if you disagree with the CAP decision. CAP procedures are described on pages three and four of this publication.

You may represent yourself at CDP, CAP and other Appeals proceedings. Or, you may be represented by an attorney, certified public accountant, or a person enrolled to practice before the IRS. Also, you may be represented by a member of your immediate family, or in the case of a business, by regular full-time employees, general partners or bona fide officers.

A Low Income Tax Clinic may represent you if you qualify. A Low Income Tax Clinic is an independent organization that provides low income taxpayers with representation in federal tax controversies with the IRS for free or a nominal charge. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area and is available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov.

If you want your representative to appear without you and to receive and inspect confidential material, you must file a properly completed Form 2848, *Power of Attorney and Declaration of Representative*. You may also authorize an individual to receive or inspect confidential material but not represent you before the IRS, by filing a Form 8821, *Tax Information Authorization*. These forms are available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov.

HEARING AVAILABLE UNDER COLLECTION DUE PROCESS (CDP) For Lien and Levy Notices

By law, you have the right to a CDP hearing by Appeals for these collection actions:

- The first time a Notice of Federal Tax Lien is filed for a tax and period.
- Before the first levy on your property for a tax and period.
- After levy on your state refund.
- After levy when collection is in jeopardy.

You may contest the CDP determination in the United States Tax Court.

Lien Notice: The IRS is required to notify you the first time a Notice of Federal Tax Lien is filed for each tax and period. The IRS must notify you within 5 business days after the lien filing. This notice may be mailed,

given to you, or left at your home or office. You then have 30 days, after that 5-day period, to request a hearing with Appeals. The lien notice you receive will indicate the date this 30-day period expires.

Levy Notice: For each tax and period, the IRS is required to notify you the first time it intends to collect a tax liability by taking your property or rights to property. The IRS does this by issuing you a levy notice. The IRS can't levy or seize your property within 30 days from the date this notice is mailed, given to you, or left at your home or office. During that 30-day period, you may request a hearing with Appeals. There are two exceptions to issuing this notice before levy:

- (1) When collection of the tax is in jeopardy.
- (2) When IRS levies your state tax refund.

You may request a hearing after the levy action in both of these instances.

If your request for a CDP hearing is not timely, you may request an equivalent hearing. To receive an equivalent hearing, your request must be postmarked on or before the end of the one-year period after the date of the levy notice or on or before the end of the one-year period plus five business days after the filing date of the Notice of Federal Tax Lien.

How do you request a CDP or equivalent hearing with the Office of Appeals?

Complete Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, or other written request with the same information and send it to the address shown on your lien or levy notice. To request an equivalent hearing, you must check the Equivalent Hearing box on line 6 of Form 12153 or if you don't use Form 12153 write that you want an equivalent hearing if the CDP hearing request is late. If you received both a lien and a levy notice, you may appeal both actions by checking the boxes on line 5 of Form 12153 or if you don't use Form 12153 you may appeal both actions in one written request. You must identify your alternatives to, or your reasons for disagreeing with, the lien filing or the levy action. Alternatives or reasons for disagreeing may include:

- Collection alternatives such as installment agreement or offer in compromise.
- Subordination or discharge of lien.
- Withdrawal of Notice of Federal Tax Lien.
- Appropriate spousal defenses.
- The existence or amount of the tax, but only if you did not receive a notice of deficiency or did not otherwise have an opportunity to dispute the tax liability.

You may not raise an issue that was raised and considered at a prior administrative or judicial hearing, if you participated meaningfully in the prior hearing or proceeding.

Form 12153 is available at your local IRS Office, by calling 1-800-829-3676, or from www.irs.gov. Include a copy of your lien and/or levy notice. List all taxes and tax periods for which you are requesting a hearing. You are entitled to only one hearing relating to a lien notice and one hearing relating to a levy notice, for each taxable period. In general, the IRS will deny a hearing request that makes arguments identified by the IRS as frivolous or that is made to delay collection.

To preserve your right to go to court, you must request a CDP hearing within the time period provided by law. Your request for a CDP hearing must be sent to the address on the lien or levy notice and postmarked on or before the date shown in the lien notice or on or before the 30th day after the date of the levy notice.

Before you formally appeal a lien or levy notice by sending us Form 12153, you may be able to work out a solution with the Collection office that sent the notice. To do so, call the telephone number on the lien or levy notice and explain to the IRS employee listed on the notice or other representative why you disagree with the action. If a telephone number is not shown on the notice, you can call 1-800-829-1040. This contact, however, does NOT extend the 30-day period to make a written request for a CDP hearing.

What will happen when you request a CDP or equivalent hearing with the Office of Appeals?

After you request a hearing, you may still discuss your concerns with the Collection office that sent the lien or levy notice. If you are able to resolve the issues with that office, you may withdraw your request for a hearing. If you are unable to, or do not care to, resolve the issues with the Collection office, your case will be forwarded immediately to Appeals.

Appeals will contact you to schedule a conference. Your hearing will consist of an in-person or telephone conference and one or more written or oral communications.

Unless the IRS has reason to believe that collection of the tax is in jeopardy, levy action is not permitted for the subject tax and periods during the 30 days after the levy notice and during the timely-requested CDP hearing. Normally, there will be no levy action during the period you have to request a hearing from a lien notice and during the CDP hearing.

If your request for a CDP hearing is timely, the 10-year period the IRS has to collect your taxes will be suspended until the date the determination becomes final or you withdraw your request for a hearing in writing.

At the conclusion of the CDP hearing, Appeals will issue a determination letter. If you don't agree with Appeals' determination, you may request judicial review of the determination by petitioning the United States Tax Court on or before the 30th day after the date of Appeals' determination.

Appeals will retain jurisdiction over its determination. You may return to Appeals if you believe that the Collection function did not carry out Appeals' determination as it was stated or if there is a change in your circumstances that affects Appeals' determination. However, you must first try to work with Collection to resolve the problem.

If your request for a CDP hearing is not timely and you request an equivalent hearing, the law does not require the suspension of collection action. Furthermore, you cannot go to court if you disagree with Appeals' decision.

HEARING AVAILABLE UNDER COLLECTION APPEALS PROGRAM (CAP)

For Liens, Levies, Seizures and Installment Agreements

The CAP procedure is available under more circumstances than Collection Due Process (CDP). Unlike CDP, you may not challenge in CAP the existence or amount of your tax liability. You also cannot proceed to court if you don't agree with Appeals' decision in your CAP case. Collection actions you may appeal under CAP are:

Notice of Federal Tax Lien. You may appeal the proposed filing of a Notice of Federal Tax Lien (NFTL) or the actual filing of an NFTL. You are entitled to a CDP hearing after the first filing of an NFTL. See the preceding information regarding **Hearing Available under Collection Due Process**. You may also appeal denied requests to withdraw an NFTL, and denied discharges, subordinations, and non-attachments of a lien.

Notice of Levy. You may appeal before or after the IRS places a levy on your wages, bank account or other property. You may also have additional Collection Due Process appeal rights. See the preceding information regarding **Hearing Available under Collection Due Process**. You may also appeal the denial by the IRS of your request to have levied property returned to you.

Seizure of Property. You may appeal before or after the IRS makes a seizure.

Rejection or Termination of Installment Agreement. You may appeal when the IRS rejects your request for an installment agreement. You may also appeal when the IRS proposes to terminate or terminates your installment agreement.

How do you appeal a lien or levy action if your only collection contact has been a notice or telephone call?

1. Call the IRS at the telephone number shown on your notice. Be prepared to explain which action(s) you disagree with and why you disagree. You must also offer a solution to your tax problem.
2. If you can't reach an agreement with the employee, tell the employee that you want to appeal his or her

decision. The employee must honor your request and will refer you to a manager. The manager will either speak with you then or will return your call within 24 hours.

3. Explain to the manager which action(s) you disagree with and why. The manager will make a decision on the case. If you don't agree with the manager's decision, your case will be forwarded to Appeals for review. You do not have to submit the appeal request in writing.

~~How do you appeal a lien, levy or seizure action if you have been contacted by a Revenue Officer?~~

1. If you disagree with the decision of the Revenue Officer, ~~you must first request a conference with the Collection manager.~~
2. If you do not resolve your disagreement with the Collection manager, you may submit a written request for Appeals consideration, preferably by completing Form 9423, *Collection Appeal Request*. This form is available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov. Check the action(s) you disagree with and explain why you disagree. You must also offer a solution to resolve your tax problem.
3. Submit the Form 9423 to that Collection office.
4. If you request an appeal after the IRS makes a seizure, you must appeal to the Collection manager within 10 business days after the Notice of Seizure is given to you or left at your home or business.
5. Your request for an appeal of a lien, levy or seizure ~~must be postmarked on or before 2 days after the date of your conference with the Collection manager, or the IRS will resume collection action.~~

How do you appeal the rejection of a proposed installment agreement?

1. Call the telephone number shown on the letter rejecting your proposed installment agreement and explain that you want to appeal the rejection. Your appeal need not be in writing unless the rejection letter was sent by a Revenue Officer, in which case your request for an appeal must be in writing, preferably using Form 9423. You need not have a conference with a Collection manager before appealing the rejection of a proposed installment agreement.

2. Your request for an appeal of the rejection of a proposed installment agreement must be made on or before the 30th day after the date of the rejection letter (the mailing of a written request, including a Form 9423, must be postmarked on or before such day).

How do you appeal the termination of an installment agreement?

1. Call the telephone number shown on the notice that indicates that the IRS intends to terminate your installment agreement. If you are unable to resolve the matter, then explain that you want to appeal the termination. Your appeal need not be in writing unless the notice of intent to terminate your installment agreement was sent by a Revenue Officer, in which case your request for an appeal must be in writing, preferably using Form 9423. You need not have a conference with a Collection manager before appealing the termination of an installment agreement.
2. You will have 76 days from the date of the notice of intent to terminate in which to request an appeal. Unless you appeal within 30 days after the date of the notice, or cure your default of the installment agreement, the installment agreement will terminate automatically on the 46th day after the date of the notice. After the 46th day, and the termination of your agreement, your right to appeal will continue for 30 more days. Accordingly, your request must be made on or before the 76th day after the date of the notice of intent to terminate (the mailing of a written request, including a Form 9423, must be postmarked on or before such 76th day). You are only entitled to file one appeal during the 76-day period.

What will happen when you appeal your case?

Lien, Levy and Seizure: Normally, the IRS will stop collection action on the tax periods Appeals is considering, unless the IRS believes the collection of the tax is at risk.

Installment Agreements: **IMPORTANT** - The IRS can't levy until 30 days after the rejection or termination of your agreement. If you appeal within the 30-day period, the IRS will be prohibited from levying until your appeal is completed.

Once Appeals makes a decision regarding your case, that decision is binding on both you and the IRS. You cannot obtain judicial review of Appeals' decision following a CAP hearing.

Note: Providing false information, failure to provide all pertinent information or fraud will void Appeals' decision.

APPEAL OF OTHER COLLECTION ACTIONS

You may also appeal other collection actions:

- Rejected Offer in Compromise.
- Proposed Trust Fund Recovery Penalty.
- Denied request to abate penalties (i.e., late payment, late filing, or deposit penalties).

To dispute a penalty in Appeals, follow the protest requirements in Publication 5, *Your Appeal Rights and How To Prepare A Protest If You Don't Agree*. Also, the correspondence you receive on these types of cases will explain where you should send your protest.

Help if you are experiencing economic harm...

If you are experiencing economic harm or are seeking help in resolving a tax problem that has not been resolved through normal channels or believe an IRS system or procedure is not working as it should, you may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059. TAS cannot extend the time you have to request a CDP, equivalent or CAP hearing. The timeframes for requesting these hearings are explained in this publication.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1660 (Rev. 03-2007)
Catalog Number 14376Z



Instructions on how to apply for Certificate of Discharge From Federal Tax Lien

A Certificate of Discharge under Internal Revenue Code Section 6325(b) removes the United States' lien from the property named in the certificate. Discharge of property under Internal Revenue Code Section 6325(c) subject to an Estate Tax Lien is not covered in this publication. For Estate Tax Lien discharges see instead the application and instructions found in Form 4422

1. Complete Form 14135, *Application for Certificate of Discharge of Federal Tax Lien* attached with this publication.
2. Mail the completed Form 14135 and the appropriate attachments to:
IRS, Attn: Advisory Group Manager
(Refer to **Publication 4235** *Collection Advisory Group Addresses* for the correct address. The correct address is the office assigned to the location where the property is located.)

If you have any questions, contact the applicable Advisory Office.

If you want to know how much you owe in order to pay the lien(s) in full, call 1-800-913-6050, visit the nearest Taxpayer Assistance Center, or contact the revenue officer assigned to your case.

Important!

Please submit your application at least 45 days before the transaction date that the certificate of discharge is needed. Doing so will allow sufficient time for review, determination, notification and the furnishing of any applicable documents by the transaction date.

Information Required on the Application

Section 1 - Taxpayer Information

1. Enter the name and address of the individual(s) or business as it appears on the Notice of Federal Tax Lien (NFTL). A second name line is provided if needed.
2. Enter, if known, the last 4 digits of the social security number (SSN) or full employer identification number as it appears on the NFTL.
3. Enter, if known and if applicable, the last 4 digits of any spousal SSN (secondary SSN) associated with the tax debt listed on the NFTL.
4. Provide a daytime phone number and a fax number.

Section 2 - Applicant Information

1. Check the box on the first line of Section 2 if you are both the taxpayer and the applicant. If you are not the taxpayer, attach a copy of the lien.
2. If you have checked the box indicating that you are the taxpayer and your information is the same as listed on the lien, enter "same as taxpayer" on the name line.
3. If you are **not** the taxpayer or you are the taxpayer but your information is no longer the same as the information on the Notice of Federal Tax Lien, enter your name (include any name changes), current address, daytime phone number and fax number.

4. If you are **not** the taxpayer, enter in the box next to "Name" your relationship to the taxpayer (e.g. parent, uncle, sister, no relation, etc).

Section 3 - Purchaser/Transferee/New Owner

1. Check the box on the first line of Section 3 if you are both the property owner and the applicant.
2. Enter the name of the property owner. Or enter "NA" if you have checked the box indicating you are both the applicant and the property owner, enter, "same as applicant".
3. Enter the property owner's relationship to the taxpayer (e.g. taxpayer, parent, no relation, etc.).

Section 4 - Attorney/Representative Information

This section is used to list the taxpayer's representative or a representative of a party other than the taxpayer, such as the lender, needing to receive information from the IRS. However, you do not need a representative to request discharge of the federal tax lien.

1. Check the box on the first line of Section 4 if you are attaching a Form 8821 (Tax Information Authority) or Form 2848 (Power of Attorney) with your application. If you are attaching one of these forms, please make sure it is completely filled out, signed, and dated. You must provide one of these forms if the representative represents an interest other than the taxpayer.
2. Enter the name, address, phone number, and fax number of your representative in this action. The IRS will work with you and your representative to process your application. Or enter "NA" on the name line if you are not using a representative.
3. Enter whose interest the representative represents (e.g. taxpayer, lender, title company, etc.). This allows the IRS to determine what information can be shared with the representative.

Section 5 - Lender/Finance Company Information (Settlement/Escrow Company for Section 6325(b)(3) only)

Enter the company name, contact name, and phone number for the title or escrow company that will be used at settlement.

Section 6 - Monetary Information

1. Provide the proposed property sale amount
2. Provide the amount of proceeds the IRS can expect for application to the tax liability.
3. Enter NA for the amount of proceeds the IRS can expect, if you anticipate there will be no proceeds.

Section 7 - Basis for Discharge

Discharge of property from the federal tax lien may be granted under several Internal Revenue Code (IRC) provisions. After reviewing the discharge sections, explanations, and examples below, select the discharge section that best applies to your application. If the IRS does not agree with your selection after its review, an explanation of the decision will be provided.

Exeter Trinity Properties, L.L.C.
Phillip O'Neil, Trustee and Tax Matters Member
P.O. Box 71
Cornville, AZ 86325
Ph. (928) 634-5669
E-Mail: trustoneil@commspeed.net

July 26, 2010

Internal Revenue Service
1818 E. Southern, Ste. 15A
MS 5105MES
Mesa, AZ 85204-5228

RE: Conference with Collection Manager

Dear Ms/Sir:

Exeter Trinity Properties, L.L.C. has received a Notice of Federal Tax Lien Filing—Nominee or Alter Ego. On page three of the Collection Appeal Rights outlined in orange is "How do you appeal a lien, levy or seizure action if you have been contacted by a Revenue Officer." And further in orange is "...you must first request a conference with the Collection manager." Hence, this letter requesting such a conference.

Please be advised that I am not at this location very often and occasionally need about thirty days to respond to letters and other correspondence. I request that a conference be scheduled between August 18th and September 17th on any day of the week but Thursday. When I receive your letter with the date and time I will confirm whether I can be there. Please be further advised that I have doctor and court dates that may take precedence if they come up. I will keep you informed if that happens.

Are there any guidelines for the IRS holding this conference? Will you provide to me the guidelines in your next letter to me? Please provide me with the name and duty title of the person who will conduct the conference. You are hereby notified that the LLC will be recording the Conference. You are also notified I will be bringing one person with me as a witness to the conference.

Sincerely,



Phillip O'Neil, Trustee
Exeter Trinity Properties, L.L.C.

Cert. Ltr. # 7008 3230 0002 2108 0363

Exhibit: p 27

IRS FOIA Request

Certified Mail No. 7009 3410 0001 9539 3356

TO:

Internal Revenue Service
Disclosure Scanning Operation
Stop 93A
2385 Chamblee Tucker Road
Chamblee, GA 30341

Attn: Jonathan K. Davis, Public Liason
Ph: 602-636-9479

FROM:

Exeter Trinity Properties LLC
Phillip O'Neil, Manager Member Representative
And
Terry Major, Statutory Agent
P.O. Box 71
Cornville, Arizona 86325

EIN: 26-2699341

Dated: **July 26, 2010**

TO THE DISCLOSURE OFFICER:

1. This is a request in accordance with the Freedom of Information Act/Privacy Act, 5 USC 552/552a and/or regulations there under.
2. I attest that my status as defined in 26 CFR, §601.702(f)(3) is: "OTHER REQUESTER"; My attestation is per 26 CFR, §601.602(f)(3).
3. If some of my request is exempt from release, please furnish me with those portions "reasonably segregable". If you determine some of my request is exempt, provide me with an **indexing, itemization, and detailed justification** concerning the **information which you are not releasing**.
4. This information is for personal use per 26 CFR, §601.702(c)(3)(ix).
5. The number used by the Internal Revenue Service to identify my files is the above listed EIN number.
6. **BACKGROUND:** See Exhibit A: The special condition NFTL (Nominee, Alter-Ego) for Exeter Trinity Properties LLC as Nominee/Alter Ego of Joseph J. Lipari was prepared and signed at Mesa, AZ on July 2, 2010, by Debra Vahe, Revenue Officer, Employee #86-18008.
7. **BACKGROUND:** See Exhibit B: Internal Revenue Manual section 5.12.2.6.4.1, (2) and (3) Preparing Special Condition NFTL's (Nominee, Alter-Ego, and Transferee)
8. Please send me a copy of all documents which show the Area Counsel's written approval of Revenue Officer Debra Vahe's request to prepare and issue a "special condition NFTL (Nominee, Alter-Ego) for Exeter Trinity Properties LLC as Nominee/Alter Ego of Joseph J. Lipari, for Tax Period Ended 12/31/1997.
9. In addition to records provided in paragraph number 8 above, please send me a copy of any

IRS FOIA Request

Certified Mail No. 7009 3410 0001 9539 3356

and all other documents used to determine that Exeter Trinity Properties LLC was the Nominee/Alter Ego of Joseph J. Lipari.

- 10. Please certify all documents with the Form 2866 certificate of official record. If there are no specific documents pertaining to this request, certify your response with Form 3050, certificate of lack of records.
- 11. Please expedite this request pursuant to 26 CFR 601.702(c)(6). The requested information is needed for an anticipated upcoming Conference Meeting and/or Collection Due Process Hearing disputing the filing of a Notice of Federal Tax Lien. Timely receipt of these records is vital to preserve Due Process Rights and property rights of the requester.
- 12. If there will be any fees due which exceed \$100.00, I would appreciate an estimate of the total cost before proceeding with this request.

Dated this 26th day of July, 2010.

Phillip O'Neil, Trustee & Manager/Member
 Phillip O'Neil, Manager/Member Representative
 Exeter Trinity Properties LLC
 P.O. Box 71
 Cornville, Arizona 86325

Terry I Major, Statutory Agent
 Terry I. Major, Statutory Agent
 Exeter Trinity Properties LLC
 P.O. Box 71
 Cornville, Arizona 86325

State of Arizona)
)
 County of Yavapai)

We, Phillip O'Neil and Terry I. Major, certify that we are making this request and that above appears our signatures, and we understand the penalties provided for requesting or obtaining access to records under false pretenses.

Before me appeared Phillip O'Neil and Terry I. Major, both known to me, on this 26th day of July, 2010, and affirmed their identities to expedite the matters contained herein.

William F. Tanner
 William F. Tanner, Notary Public

{SEAL}

My Commission Expires: 2-28-2013

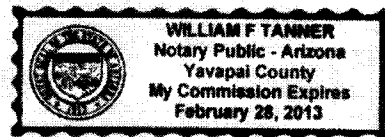


EXHIBIT A

Form 668(Y) (Rev. 10-1999)	Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
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Small Business / Self Employed - Area: 6	Serial Number 673352710	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
 Exeter Trinity Properties LLC as Nominee/Alter Ego of
 Joseph J Lipari

Residence
 PO Box 2125
 Cottonwood, AZ 86326-2125

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1997	xxx-xx-9760	06/07/2010	07/07/2020	\$6,028.00

Place of Filing Yavapai County Recorder Prescott, AZ 86305	Total	\$6,028.00
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This notice was prepared and signed at Mesa, AZ, on this, the 2nd day of July, 2010.

Signature DEBRA VAHE, Employee # - 86-18008	Title REVENUE OFFICER, Phone # - (480)503-7283
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(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)
 Part 2 - Taxpayer Copy Form **668(Y)** (Rev. 10-1999)

Exhibit: p3Ø

EXHIBIT B

4. Persons determined to be nominees or alter-egos are not entitled to collection due process appeal rights, however, they are entitled to appeal under the Collection Appeals Program (CAP). Issue L-3177 and related publications after the lien has been filed.
5. The taxpayer whose liabilities for which the nominee liens were filed is entitled a collection due process hearing only if they have not received CDP notification (L3172) previously for the identified periods. In these situations issue L3886, *Notice to Taxpayer of Nominee/Alter Ego Federal Tax Lien Filing*. This is a CDP letter which notifies the taxpayer of both the nominee or alter-ego filing and their due process appeal rights.
6. L3886 is not generated by the Automated Lien System and must be manually prepared. Employees assigned the case must ensure the response due date is calculated and the notice is sent certified mail within the required five business day mailing period. See IRM 5.12.1.2.11.
7. Notification must be made by certified mail within five business days of the NFTL filing.
8. See IRM 5.12.1 for more information on lien appeals. Additional information may also be found in IRM 5.17.2.4.8, Legal Reference Guide.

5.12.2.6.4.1 (10-30-2009)

Preparing Special Condition NFTLs (Nominee, Alter-Ego, and Transferee)

1. Revenue officers or Advisory will prepare NFTLs with special conditions (nominee, alter ego or transferee) that require property descriptions or special identifying language.
2. The revenue officer will establish and document the decision to request a special condition NFTL, as well as describe the enforcement action anticipated to be taken as a result filing a special condition NFTL. The request will be forwarded to the group manager for approval of the decision. The approved request will be forwarded to Advisory for review.
3. Advisory will review the lien request and will forward the request to Area Counsel for review and approval to issue the NFTL.
4. After receiving approval the revenue officer or Advisory will prepare NFTLs with special conditions (nominee, alter ego or transferee) that require property descriptions or special identifying language.
5. ALS will allow users to input entity information for NFTLs with special conditions, but will not allow input of any data other than the standard information, i.e., MFT, tax period, TIN, etc. The NFTL must be manually prepared. **DO NOT USE ALS TO CREATE THE NFTL.**

Note:

See paragraphs (12) and (13) below for methods of obtaining the serial lien identification number (SLID) when manually creating a NFTL.

6. To create a manual NFTL, use the ICS Form 668(Y)(c) template. An option will be displayed that allows the selection of a special condition NFTL.
7. Complete the entity section of the NFTL, identifying the special condition, i.e., nominee of, alter ego of, or transferee of taxpayer (input taxpayer name).

Note:

DO NOT ENTER ANY INFORMATION IN THIS SECTION OTHER THAN THE APPROPRIATE ADDRESS. SPECIAL IDENTIFYING LANGUAGE, INCLUDING IRC REFERENCES PROVIDED BY COUNSEL, MUST BE INPUT IN THE BODY OF THE NFTL.

8. On the face of the form, type the following:
"THIS IS A SPECIFIC LIEN ATTACHING ONLY THE PROPERTY DESCRIBED."
9. If the property description is short, type the description on the face of the form.

Example: 1965 Ford Mustang, VIN 23J89765P777

Example: Seascape Yacht, VIN 65T23465, Location: Blackrock Court, Seaside, FL 94899.

10. If the property description is lengthy, additional pages are available.

Exhibit: 031



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: 08/03/2010

Phillip O'Neil
PO Box 71
Cornville, AZ 86325

Dear Mr. O'Neil,

I am writing this letter at the request of my manager, Eric Smith. I am in receipt of your letter dated 07/26/2010 in which you are requesting a hearing under the Collection Appeal Rights procedures relating to the nominee Notice of Federal Tax Lien filing against Exeter Trinity Properties, LLC as nominee of Joseph Lipari.

Mr. Smith is located in Salt Lake City, UT so I have scheduled a meeting in my office located at 1818 E. Southern, Ste 15, Mesa, AZ 85204 for 08/30/2010 at 2:00 PM. Mr. Smith will participate via phone.

In your letter you stated you will be recording the meeting and bringing a witness. I will also record the meeting.

Upon receipt of this letter, please call to confirm the date and time.

There are no established guidelines except you need to present your reasons for objecting to the filing of the tax lien. If you do not reach a resolution with Mr. Smith you will be afforded a chance to bring this issue to the Appeals Division.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
1818 E SOUTHERN AVE STE 15A
MS 5105MES
MESA, AZ 85204

Phone#: (480)503-7283
Fax#: (480)503-7272

Exhibit: p32

Sincerely,



DEBRA VAHE
REVENUE OFFICER
Employee ID#: 86-18008

Exhibit: p 33

Exeter Trinity Properties, L.L.C.
Phillip O'Neil, Trustee and Tax Matters Member
P.O. Box 71
Cornville, AZ 86325
Ph. (928) 634-5669
E-Mail: trustoneil@commspeed.net

August 13, 2010

Debra Vahe
Internal Revenue Service
1818 E. Southern, Ste. 15A
MS 5105MES
Mesa, AZ 85204-5228

RE: Conference with Collection Manager

Dear Ms. Vahe:

I am in receipt of your letter of August 3, 2010. As you may be aware, an entity, such as Exeter Trinity Properties, L.L.C., cannot be both the "nominee" and the "alter ego" of someone. Those terms are mutually exclusive. Therefore, in order for me to prepare for our meeting on August 30, 2010, please inform me which theory the Internal Revenue Service is claiming applies to Exeter Trinity Properties, L.L.C.

Please provide me, as soon as possible, with copies of any and all documentation which are being used to support the theory of the IRS in this case so that I may have the opportunity to refute such a claim that Exeter Trinity Properties, L.L.C. is the "nominee" or "alter ego" of Joseph and/or Eileen Lipari.

Sincerely,



Phillip O'Neil, Trustee
Exeter Trinity Properties, L.L.C.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

August 13, 2010

Exeter Trinity Properties LLC
Attn: Phillip O'Neil & Terry I. Major
P.O. Box 71
Cornville, AZ 86325

Dear Mr. O'Neil and Mr. Major:

I am responding to your Freedom of Information Act (FOIA) request dated July 26, 2010 that we received on August 2, 2010.

You asked for nominee/alter-ego lien information regarding Joseph J. Lipari.

Tax records are confidential and may not be disclosed unless specifically authorized by law. We must receive Joseph J. Lipari's written consent before we can consider releasing the information you requested.

The consent must be a separate written document pertaining solely to the authorized disclosure. It must include the following:

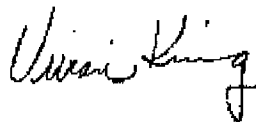
- Name, address, and social security number of the taxpayer
- Type of return or return information to be disclosed
- Taxable period or year covered
- Identity of the person to whom the disclosure is to be made
- Signature of the taxpayer and date signed

For your convenience, I have enclosed Form 8821, Tax Information Authorization. When properly completed, this form satisfies all requirements for a valid consent. The IRS must receive the consent within 120 days of the signature date.

Exhibit: p35

If you have any questions please call Senior Disclosure Specialist Vivian King, ID # 0207866, at 651-312-7813 or write to: Internal Revenue Service, Disclosure Scanning Operation, Stop 93A, 2385 Chamblee Tucker Road, Chamblee, GA 30341. Please refer to case number F10216-0021.

Sincerely,



Vivian King
Senior Disclosure Specialist
Disclosure Office 11

Enclosure

Exhibit: p36



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: 08/19/2010

Exeter Trinity Properties, LLC
Attn: Phillip O'Neil
PO BOX 71
Cornville, AZ 86325

Dear Mr. O'Neil,

I am in receipt of your letter dated 08/13/2010 in which you requested I inform you as to which theory the nominee/alter ego lien was filed and provide the information relied upon to support the theory.

The lien was filed under both the nominee and alter ego theories and you should prepare your presentation according. Also you need to submit a Freedom of Information Request to obtain copies of the information used to support the nominee/alter ego theories.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
1818 E SOUTHERN AVE STE 15A
MS 5105MES
MESA, AZ 85204

Phone#: (480)503-7283
Fax#: (480)503-7272

Sincerely,

DEBRA VAHE
REVENUE OFFICER
Employee ID#: 86-18008

Exhibit: p37

Exeter Trinity Properties, L.L.C.
Phillip O'Neil, Trustee and Tax Matters Member
P.O. Box 71
Cornville, AZ 86325
Ph. (928) 634-5669
E-Mail: trustoneil@commspeed.net

August 23, 2010

Debra Vahe
Internal Revenue Service
1818 E. Southern, Ste. 15A
MS 5105MES
Mesa, AZ 85204-5228

RE: Conference with Collection Manager

Dear Ms. Vahe:

I am in receipt of your letter of August 19, 2010. I was very clear in my letter of August 13, 2010 that the IRS cannot pursue both the theories of Nominee and Alter Ego because they are mutually exclusive. The LLC cannot be both a nominee and an alter ego. It does not matter what is on the Notice of Federal Tax Lien (NFTL). The law is controlling and not what someone filed at a County Recorder's Office. It is the law that for the IRS to pursue this matter further the IRS must pursue one theory or the other. Likewise, one of the theories must be chosen in order for the LLC to defend our position. You should consult your legal counsel to confirm that the LLC cannot be both a nominee and an alter ego at the same time. We cannot be expected to defend against multiple theories and claims when the IRS is only allowed to pursue one. We must know which claim the IRS is pursuing before we can be prepared to defend.

We also need to know what evidence the IRS is proceeding upon before we can respond to it. We believe you should provide us with the evidence you have to pursue the theory of nominee or alter ego. We were hoping for cooperation from you in order to have a meaningful conference as soon as possible. However, your letter states that we should obtain the requested information through the Freedom of Information Act.

I had anticipated that you would be unwilling to provide us with the needed information and therefore, I did seek the information through the Freedom of Information Act Request. However, the IRS has failed to respond in the time required by law. Therefore, the ball is back in your court, so to speak. We have followed procedures and your organization has failed to follow the law.

I do not know when the FOIA information will arrive. Under the circumstances it will be impossible for us to hold the conference until you, and/or the IRS in general, comply with the law. The IRS has a way of unnecessarily dragging things out. I propose we set a tentative date of Monday, September 13, 2010 for our conference. You may choose the time that is convenient on that date.

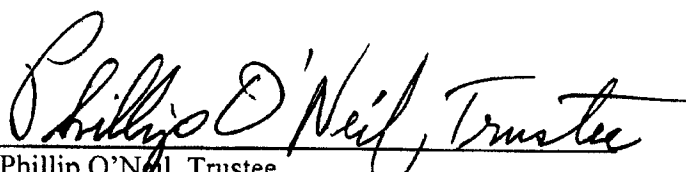
Exhibit: p 38

In the meantime, you should have enough time to check with your legal division that the IRS must choose between nominee and alter ego if they intend to pursue the matter further. Please inform us which theory the IRS is pursuing as soon as you find out or make the decision yourself.

When I receive the information from the FOIA request, I will inform you and confirm the date and time for the conference meeting.

Remember, you may speed up this process by providing us the records yourself and deciding as soon as possible under which theory you are proceeding.

Sincerely,

A handwritten signature in cursive script that reads "Phillip O'Neil, Trustee". The signature is written in black ink and is positioned above the typed name and title.

Phillip O'Neil, Trustee
Exeter Trinity Properties, L.L.C.