

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

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| LEE ANG,                          | ) |                        |
|                                   | ) |                        |
| Petitioner,                       | ) |                        |
|                                   | ) |                        |
| v.                                | ) | Docket No. 13309-12 L. |
|                                   | ) |                        |
| COMMISSIONER OF INTERNAL REVENUE, | ) |                        |
|                                   | ) |                        |
| Respondent                        | ) |                        |
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**ORDER**

On October 24, 2013, respondent filed a Motion for Summary Judgment (motion) that the IRS Office of Appeals did not abuse its discretion in sustaining the jeopardy levy at issue. On November 06, 2013, petitioner filed an opposition to respondent’s motion for summary judgment. On November 08, 2013, respondent filed a reply to petitioner’s opposition.

While Rule 121, Tax Court Rules of Practice and Procedure, permits the Court to grant summary judgment as a matter of law, there are material disputes of fact which remain to be determined with respect to respondent’s motion. Accordingly, we decline to decide the case by summary judgment. Thus, upon due consideration and for cause as set forth herein, it is

ORDERED that respondent’s motion is denied. It is further

ORDERED that the parties shall by December 9, 2013, file with the Court a memorandum briefing the following issues:

- (1) On what date did the IRS provide petitioner with a written statement of the jeopardy levy, as required by section 7429(a)(1)(B); and,

(2) Whether petitioner's letter dated September 20, 2011, entitled "Request for Administrative Relief of Jeopardy Levy", is a proper request for administrative review of the jeopardy levy pursuant to section 7429(a)(2).

**(Signed) David Laro  
Judge**

Dated: Washington, D.C.  
November 25, 2013