



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

Appeals West, Area 8

MAR 31 2009

Sacramento Sub Office
3310 El Camino Ave., Suite 170
Sacramento, CA 95821-6318

Sean H. Colon, CPA, Attorney
P.O. Box 370
Woodland, CA 95776-0370

Person to Contact:
Thomas Healy (ID# [REDACTED])
Telephone Number:
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Refer Reply to:
AP:SAC:TH
Date: March 30, 2009

In re: Armando Sandoval Lua and Yadira Sandoval
Taxable Years 2003 and 2004

Dear Mr. Colon:

The above taxable years are not in Appeals jurisdiction.

My understanding of the facts is as follows:

- The above years were examined and the tax was agreed upon.
- The tax was assessed
- Subsequently, the taxpayers asked for audit reconsideration and the tax was partially abated.
- They have a related year that is in Tax Court jurisdiction and should be coming to Appeals in the near future.
- You would like all of the years consolidated in Appeals jurisdiction.

In order to get the above years into Appeals jurisdiction is to pay the tax and file a claim. On the denial by compliance you may request a conference in appeals.

If you have any further questions, please contact me at the telephone number shown above.

Sincerely yours,

Thomas Healy
Acting Appeals Team Manager

EXHIBIT 50 - P
PAGE 1 OF 2