



CLERK OF THE COURT

UNITED STATES TAX COURT  
WASHINGTON, D.C. 20217

May 19, 2006

Mr. Robert A. McNeil  
4400 Memorial Drive #1200  
Houston, TX 77007

In re: Robert Allen McNeil  
Docket No. 1541-06

Dear Mr. McNeil:

This regards your letter received May 17, 2006. Absent a jurisdictional defect, a Tax Court deficiency case cannot be "cancelled" without the case being dismissed and a decision entered against the petitioner, determining that the petitioner owes the amount set forth in the notice of deficiency upon which the case is based.

If you wish your above-referenced case to be closed, and a decision to be entered reflecting the basis of any settlement you may reach with the Internal Revenue Service, you should contact the Internal Revenue Service's lawyer assigned to the case, and arrange to sign an agreed decision document, which would be forwarded to the Court. The Tax Court case would be closed when the Judge entered an agreed decision. The Internal Revenue Service's Houston, TX Associate Area Counsel's Office may be reached by telephone at (281) 721-7300; that office's address is 8701 S. Gessner Street, Suite 710, Houston, TX 77074-2944. They should be able to tell you the name of the lawyer who represents the Internal Revenue service in your case.

Very truly yours,

Larry D. Patterson  
Paralegal Specialist

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

**OFFICIAL BUSINESS**

PENALTY FOR PRIVATE USE, \$300



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**First Class**

