United States Tax Court

T.C. Memo. 2026-74

BRIAN J. LABORDE,
Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

Docket No. 12507-23L. Filed August 20, 2026.

William A. Neilsen, Sr., and *Kyle A. Spaulding*, for petitioner.

Ardney J. Boland and *Schalyece M. Harrison*, for respondent.

MEMORANDUM OPINION

LANDY, *Judge*: In this collection due process (CDP) case, the Internal Revenue Service (IRS) issued to petitioner, Brian J. Laborde, two Notices of Intent to Levy and a notice of the filing of a Notice of Federal Tax Lien (NFTL) seeking to collect unpaid section 6672[1] trust fund recovery penalty (TFRP) liabilities for the tax periods ending December 31, 2015, March 31, 2016, and March 31, 2017, through June 30, 2018 (periods at issue). Mr. Laborde seeks review, pursuant to sections 6320 and 6330, of three separate determinations by the IRS Independent Office of Appeals (Appeals Office) sustaining the Levy Notices and the NFTL filing.

In a Notice of Determination Concerning Collection Actions under IRS Sections 6320 or 6330 of the Internal Revenue Code (Notice of

[1] Unless otherwise indicated, statutory references are to the Internal Revenue Code, Title 26 U.S.C., in effect at all relevant times, regulation references are to the Code of Federal Regulations, Title 26 (Treas. Reg.), in effect at all relevant times, and Rule references are to the Tax Court Rules of Practice and Procedure.

Served 08/20/26

[*2] Determination) dated July 13, 2023 (First Determination), the Commissioner sustained the issuance of the Levy Notice with respect to Mr. Laborde's TFRP liabilities for the six tax periods ending March 31, 2017, through June 30, 2018. In a second Notice of Determination dated July 26, 2023 (Second Determination), the Commissioner sustained the NFTL filing for the same six tax periods previously stated. In a third Notice of Determination dated July 26, 2023 (Third Determination), the Commissioner further sustained the Levy Notice relating to Mr. Laborde's unpaid TFRP liabilities for the tax periods ending December 31, 2015, and March 31, 2016.

This case was submitted fully stipulated pursuant to Rule 122. After a concession,[2] the issues remaining for decision are whether the settlement officer abused his discretion in sustaining the filing of the NFTL and the issuance of the Levy Notices despite contentions from Mr. Laborde that the Levy Notices and the Letter 1153, dated April 5, 2021 (April Letter 1153), were not mailed to his last known address.

For the reasons set forth below, we fully sustain the Commissioner's determinations set forth in the Second Determination, sustain in part the Commissioner's determinations set forth in the First and Third Determinations, and remand those two determinations back to the Appeals Office for further consideration of Mr. Laborde's last known address contentions.

Background

I. *Mr. Laborde's Returns and Address Changes*

At all relevant times, Mr. Laborde resided in New Orleans, Louisiana, and he reported to the IRS three mailing addresses: one on Poydras Street (Poydras address), another on Poeyfarre Street (Poeyfarre address), and finally one on Girod Street (Girod address). Mr. Laborde filed his Forms 1040, U.S. Individual Income Tax Return, on the following dates listing the following addresses as his home address:

---

[2] In a Stipulation of Settled Issues, Mr. Laborde conceded that Letter 3172, Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320, dated August 9, 2022, was properly issued. Because Mr. Laborde raised no other issues related to the notice of the NFTL filing in this proceeding, we will sustain the Commissioner's Second Determination.

[*3]

Tax Year	*Date Filed*	*Home Address Listed on Form 1040*
2018	October 15, 2019	Poydras address
2020	February 4, 2022	Poeyfarre address
2019	August 23, 2022	Poydras address
2021	August 25, 2022	Girod address

II. *Mr. Laborde's Tax Liabilities*

Mr. Laborde owned and operated Standard Glass & Mirror Works, LLC (Standard Glass), during calendar years 2015 through 2018. Standard Glass failed to pay the liabilities reported on its Forms 941, Employer's Quarterly Federal Tax Return, for the tax periods listed on the Levy Notices and the NFTL. After investigation, the IRS determined that Mr. Laborde was a responsible person for Standard Glass's unpaid trust fund taxes.

On April 5 and October 4, 2021, an IRS Group Manager approved the recommendations on Forms 4183, Recommendation re: Trust Fund Recovery Penalty Assessment, for assessment of the TFRPs against Mr. Laborde. The IRS sent two Letters 1153 to Mr. Laborde notifying him of the determined TFRP liabilities for the periods at issue. The April Letter 1153 related to the tax periods ending March 31, 2017, through June 30, 2018 (2017 and 2018 tax periods), and was sent to the Poydras address. Mr. Laborde protested the proposed TFRP assessment on May 28, 2021, claiming that the April Letter 1153 was invalid because the letter was not sent to his last known address (the Poeyfarre address), that the IRS failed to comply with the section 6751(b) written supervisory approval requirements, and that his actions with respect to Standard Glass's nonpayment of the TFRP liabilities were not willful. After a timely protest and hearing regarding the 2017 and 2018 tax periods, the IRS sustained its determination that Mr. Laborde was a responsible person for nonpayment, and on June 3, 2022, the IRS assessed the TFRPs for the 2017 and 2018 tax periods.

The record does not indicate to which address the second Letter 1153 dated October 6, 2021 (October Letter 1153), relating to the tax periods ending December 31, 2015, and March 31, 2016 (2015 and 2016 tax periods), was mailed, but Mr. Laborde did not contest that it was sent to his last known address. After another timely protest and hearing, the IRS again sustained its determination that Mr. Laborde was a

[*4] responsible person for nonpayment, and on September 19, 2022, the IRS assessed the TFRPs for the 2015 and 2016 tax periods.

III. *Issuance of the Levy Notices, the NFTL Filing, and the CDP Hearing Requests*

A. *July Levy Notice, the NFTL Filing, and the Related CDP Hearing Requests*

On July 21, 2022, to collect the unpaid TFRP liabilities for the 2017 and 2018 tax periods, the IRS mailed Mr. Laborde a Final Notice – Notice of Intent to Levy and Notice of Your Right to a Hearing (July Levy Notice). The IRS mailed the July Levy Notice to the Girod address. Subsequently, on August 9, 2022, the IRS sent the notice of the NFTL filing for the same six tax periods to the Girod address. Mr. Laborde timely filed Forms 12153, Request for a Collection Due Process or Equivalent Hearing, in response to the July Levy Notice and notice of the NFTL filing.

On his Form 12153 in response to the July Levy Notice, received by the IRS on August 10, 2022, Mr. Laborde listed the Girod address as his current address. However, on his Form 12153 in response to the notice of the NFTL filing, received by the IRS on September 8, 2022, Mr. Laborde listed the Poeyfarre address as his current address. Attached to both Forms 12153 was a statement from Mr. Laborde contending that he was not responsible for the TFRP assessments because his actions were not "willful" as required by section 6672, and that the April Letter 1153 was not sent to his last known address. Mr. Laborde did not request any collection alternatives on either Form 12153.

B. *October Levy Notice and the CDP Hearing Request*

On October 18, 2022, to collect the unpaid TFRP liabilities for the 2015 and 2016 tax periods, the IRS mailed Mr. Laborde another Final Notice – Notice of Intent to Levy and Notice of Your Right to a Hearing (October Levy Notice) to the Poydras address. On his timely filed Form 12153, Mr. Laborde again listed the Girod address as his current address. In his request, Mr. Laborde claimed that the October Levy Notice was not mailed to his last known address in compliance with the Internal Revenue Code. Mr. Laborde again did not request any collection alternatives.

[*5] C. *CDP Hearing*

Appeals Officer (AO) Ryland was assigned to handle all three of Mr. Laborde's CDP hearing requests. AO Ryland's case activity record states that he verified that he had no prior involvement in Mr. Laborde's case and that both Levy Notices and the notice of the NFTL filing were mailed to Mr. Laborde's last known address. There is no indication in the case activity record or elsewhere how AO Ryland reached those conclusions. AO Ryland scheduled a conference call for December 1, 2022, and he requested that petitioner submit a completed Form 433–A, Collection Information Statement for Wage Earners and Self-Employed Individuals, for review before the conference call. Neither Mr. Laborde nor his representative attended the scheduled conference call or provided AO Ryland with a completed Form 433–A.

In a fax to AO Ryland dated March 7, 2023, Mr. Laborde's representative stated: "I note the CDP request for the periods in 2017 and 2018 deals with an issue involving the 'last known address' and the basis for that is set forth in the CDP request that I made as an attachment to the Form 12153." Mr. Laborde's representative sent two additional faxes on April 17, 2023, clarifying that the last known address issue for the 2017 and 2018 tax periods related to the mailing of the April Letter 1153 while the last known address issue for the 2015 and 2016 tax periods related to the mailing of the October Levy Notice. Mr. Laborde did not challenge whether the July Levy Notice was mailed to his last known address.

AO Ryland sustained the Levy Notices and the NFTL filing. On July 13, 2023, the Commissioner issued the First Determination related to the 2017 and 2018 tax periods sustaining the July Levy Notice. In that Notice of Determination, AO Ryland explained that Mr. Laborde was precluded from challenging proper mailing of the April Letter 1153 because he had had a prior hearing to dispute the TFRP assessment. Similarly, on July 26, 2023, the Commissioner issued the Second Determination sustaining the NFTL filing on the same grounds as those in the First Determination.

On July 26, 2023, the Commissioner issued the Third Determination related to the 2015 and 2016 tax periods sustaining the October Levy Notice. AO Ryland rejected Mr. Laborde's argument that the October Levy Notice was not mailed to his last known address. To support his conclusion, AO Ryland cited Rev. Proc. 2001-18, 2001-1 C.B. 708, and *Abeles v. Commissioner*, 91 T.C. 1019 (1988). AO Ryland stated

[*6] in the Third Determination that a taxpayer's last known address "is the address on the most recently filed and properly processed return, unless the Service has been given clear and concise notification of a different address." AO Ryland concluded that the October Levy Notice was properly sent to Mr. Laborde's last known address at the Poydras address.

IV. *Proceedings Before This Court*

While residing in Louisiana, Mr. Laborde filed his Petition on August 8, 2023. Mr. Laborde contends that the April Letter 1153 and the October Levy Notice were not sent to his last known address. Neither administratively nor in his Petition did Mr. Laborde specifically raise the issues of whether the July Levy Notice or October Letter 1153 were mailed to his last known address. A hearing was held in New Orleans, Louisiana, on January 13, 2026. Absent stipulation to the contrary, this case is appealable to the U.S. Court of Appeals for the Fifth Circuit. *See* § 7482(b)(1)(G)(i), (2).

Discussion

I. *Standard and Scope of Review*

Sections 6320(b) and 6330(b) permit Mr. Laborde to challenge the NFTL filing and the Levy Notices before the Appeals Office, and section 6330(d) (incorporated by section 6320(c)) provides for our review of the Appeals Office's determinations. Section 6330(d)(1) does not prescribe the standard of review that this Court should apply in reviewing an IRS administrative determination in a CDP case. Instead, our caselaw sets forth the appropriate standards. Where the validity of a taxpayer's underlying tax liability is properly at issue, we review the determination de novo. *Sego v. Commissioner*, 114 T.C. 604, 609–10 (2000); *Goza v. Commissioner*, 114 T.C. 176, 181–82 (2000). When the taxpayer's underlying liability is not properly before us, we review the IRS's determination for abuse of discretion. *Goza*, 114 T.C. at 182. Abuse of discretion exists when a determination is "arbitrary, capricious, or without sound basis in fact or law." *Murphy v. Commissioner*, 125 T.C. 301, 320 (2005), *aff'd*, 469 F.3d 27 (1st Cir. 2006).

Section 6330(c) provides that during a CDP hearing a taxpayer may raise relevant issues (e.g., spousal defenses, the appropriateness of the proposed collection action, and possible collection alternatives). *See* § 6330(c)(2)(A). A taxpayer may dispute the underlying liability during the CDP hearing if he did not receive a Notice of Deficiency or

[*7] otherwise have a prior opportunity to dispute the liability. *See* § 6330(c)(2)(B). The Court cannot consider section 6330(c)(2) issues that were not raised during a CDP hearing. *See Giamelli v. Commissioner*, 129 T.C. 107, 114 (2007).

II. *Challenge to the Underlying Tax Liabilities*

The tax liabilities in this case involve TFRPs, which are "assessable penalties" and thus are not subject to deficiency procedures. *See Chadwick v. Commissioner*, 154 T.C. 84, 91 (2020). Before TFRPs can be assessed, the Commissioner must generally notify the taxpayer in writing that TFRPs will be assessed, and that notification must be mailed to the taxpayer's last known address or given in person. § 6672(b)(1); *Mason v. Commissioner*, 132 T.C. 301, 322 (2009). Letter 1153 satisfies this preliminary notice requirement. *See Mason*, 132 T.C. at 317–18, 322.

Mr. Laborde received the April Letter 1153 and October Letter 1153. He timely filed protests and participated in hearings in response to both letters. During those hearings he challenged the IRS's determination that, inter alia, he was a responsible person pursuant to section 6672. For purposes of section 6330(c)(2)(B), Mr. Laborde had a prior opportunity to challenge both Letters 1153 and is precluded from challenging the underlying tax liabilities in this proceeding. *See, e.g.*, *Chadwick*, 154 T.C. at 89; *Mason*, 132 T.C. at 317–18. Accordingly, abuse of discretion is the appropriate standard of review.

III. *Abuse of Discretion*

In determining whether AO Ryland abused his discretion, we consider whether he (1) properly verified that the requirements of applicable law or administrative procedure have been met, (2) considered any relevant issues Mr. Laborde raised, and (3) weighed "whether any proposed collection action balances the need for the efficient collection of taxes with the legitimate concern of [Mr. Laborde] that any collection action be no more intrusive than necessary." §§ 6320(c), 6330(c)(3). Our review of the record establishes that while AO Ryland satisfied these requirements as to the April Letter 1153, there is insufficient evidence to conclude that he did so with respect to the July Levy Notice and the October Levy Notice.

[*8] A. *Verification Requirement*

"The [A]ppeals officer shall at the hearing obtain verification from the Secretary that the requirements of any applicable law or administrative procedure have been met." § 6330(c)(1). "Unlike section 6330(c)(2) issues, which will be a part of the determination we are reviewing only if the issues were raised by the taxpayer at the Appeals hearing, the section 6330(c)(1) verification is required to be a part of every determination." *Hoyle v. Commissioner*, 131 T.C. 197, 202 (2008), *supplemented by* 136 T.C. 463 (2011). As a result, we have authority to review satisfaction of the verification requirement regardless of whether Mr. Laborde raised that issue during the CDP hearing. *Id.* at 202–03.

Section 6330(c)(1) requires the individual making the determination to assert a TFRP to obtain section 6751(b)(1) written supervisory approval before assessment. *See Chadwick*, 154 T.C. at 94. AO Ryland verified that the written supervisory approval requirement under section 6751(b)(1) had been met relating to the TFRPs. Section 6330(c)(1) further requires the Appeals officer, as part of his review of a proposed action to collect TFRPs, to verify that a Letter 1153 was properly issued to the taxpayer. *See Lee v. Commissioner*, 144 T.C. 40, 49–50 (2015).

1. *The April and October Letters 1153*

Because Mr. Laborde conceded that the notice of the NFTL filing was properly issued, as well as all other issues related to the NFTL filing, we deem any verification issues relating to the Second Determination conceded. Likewise, despite Mr. Laborde's failing to administratively raise the issue of whether the October Letter 1153 was mailed to his last known address, we would nonetheless have authority to review AO Ryland's verification that the October Letter 1153 was issued in accordance with section 6672 if the issue was raised before this Court. *See Lee*, 144 T.C. at 48; *Hoyle*, 131 T.C. at 202–03. However, because Mr. Laborde did not raise any issues with the mailing of the October Letter 1153 in his Petition, at the Court's hearing, or on brief, we deem any verification issues relating to the October Letter 1153 conceded. *See* Rule 331(b)(4).

Because Mr. Laborde has not conceded that the July Levy Notice was properly issued, we will review AO Ryland's conclusion in the First Determination that the April Letter 1153 was properly issued. In the First Determination, AO Ryland treated Mr. Laborde's contention that

[*9] the April Letter 1153 was not mailed to his last known address only as a challenge to the underlying liability and concluded that Mr. Laborde was unable to raise it during his CDP hearing given his prior opportunity. While we agree with AO Ryland's determination insofar as it relates to section 6330(c)(2)(B), Mr. Laborde's last known address contention is also a verification challenge under section 6330(c)(1), which we review separately. *See, e.g.*, *Lee*, 144 T.C. at 48 ("Whether a responsible person had an opportunity to dispute the [TFRP] penalty is distinct from whether the [Commissioner] issued proper notice under section 6672, i.e., by properly issuing a Letter 1153.").

The First Determination and AO Ryland's case activity notes are devoid of any explanation of how he verified that the April Letter 1153 was mailed to Mr. Laborde's last known address. The parties stipulated that Mr. Laborde's 2018 Form 1040 was his last filed return before issuance of the April Letter 1153 and that both listed the Poydras Street address. The copy of the April Letter 1153 in the record similarly bears the Poydras Street address. Given the documents in the record and Mr. Laborde's concession related to the NFTL filing embodied in the Second Determination, we are satisfied that the IRS mailed the April Letter 1153 to Mr. Laborde's last known address.

2. *The Levy Notices*

Next, we consider whether AO Ryland properly verified and concluded that the Levy Notices were mailed to Mr. Laborde's last known address. Section 6331(d) requires that the Commissioner notify a taxpayer at least 30 days before enforcement of a levy on his property. *See Davis v. Commissioner*, 115 T.C. 35, 37 (2000); *Goza v. Commissioner*, 114 T.C. at 179; *see also* § 6330(a)(1) and (2). The notice must be given in person, left at the taxpayer's dwelling or usual place of business, or "sent by certified . . . mail to [the taxpayer's] last known address." §§ 6330(a)(2), 6331(d)(2); Treas. Reg. §§ 301.6330-1(a)(1), 301.6331-2(a)(1) (directing parties to Treasury Regulation § 301.6212-2 for further guidance regarding the definition of last known address).

"[A] taxpayer's last known address is the address that appears on the taxpayer's most recently filed and properly processed Federal tax return, unless the [IRS] is given clear and concise notification of a different address." Treas. Reg. § 301.6212-2(a). "Further information on what constitutes clear and concise notification of a different address and a properly processed Federal tax return can be found in Rev. Proc. 90-18

[*10] (1990-1 C.B. 491)[3] or in procedures subsequently prescribed by the Commissioner." *Id.*[4] Rev. Proc. 2010-16, § 5.02, 2010-19 I.R.B. at 666, states that, with some limited exceptions, "a return will be considered properly processed after a 45-day processing period which begins the day after the date of receipt . . . by the [IRS]." The Fifth Circuit requires the Commissioner to "exercise reasonable diligence to determine the taxpayer's last known address in light of all relevant circumstances." *Williams v. Commissioner*, 795 F. App'x 920, 924–25 (5th Cir. 2019), *aff'g* T.C. Memo. 2018-50; *accord Terrell v. Commissioner*, 625 F.3d 254, 259 (5th Cir. 2010); *see also Ward v. Commissioner*, 907 F.2d 517, 521–22 (5th Cir. 1990), *rev'g and remanding* 92 T.C. 949 (1989). Relevant circumstances include those that would create doubt in a reasonable person as to whether the address he has is the correct last known address for the taxpayer. *See Terrell v. Commissioner*, 625 F.3d at 259 (holding that returned mailings from the taxpayer meant the IRS knew or should have known that it had the wrong mailing address for him).

a. *Whether the Court May Consider Mr. Laborde's Contentions Relating to the July Levy Notice*

Mr. Laborde contends for the first time in the parties' Joint Motion for Submission of Case Without Trial Under Tax Court Rule 122 (Joint Motion) that the July Levy Notice was not mailed to his last known address. In his Seriatim Opening Brief Mr. Laborde maintains that he properly raised this issue via the March 7, 2023, fax to AO Ryland, wherein he referenced the attachment to his Form 12153 that detailed a last known address issue relating to the 2017 and 2018 tax periods. To the contrary, Mr. Laborde disputed only the mailing of the April Letter 1153 in the referenced attachment. The Commissioner, in his Seriatim Answering Brief, contends that Mr. Laborde may not challenge the mailing of the July Levy Notice because he failed to raise it in the Petition or during the CDP hearing. We disagree.

---

[3] Rev. Proc. 90-18, 1990-1 C.B. 491, was amplified and superseded by Rev. Proc. 2001-18, 2001-1 C.B. 708, which was superseded by Rev. Proc. 2010-16, 2010-19 I.R.B. 664.

[4] Although the Court may consider revenue procedures when reviewing the Commissioner's determinations, we are not bound by them. *See, e.g.*, *Compaq Computer Corp. v. Commissioner*, 113 T.C. 363, 372 (1999); *Nationalist Movement v. Commissioner*, 102 T.C. 558, 583 (1994), *aff'd per curiam*, 37 F.3d 216 (5th Cir. 1994).

[*11] Because a challenge to the proper mailing of a notice is a verification issue under section 6330(c)(1), this Court may consider it regardless of whether the taxpayer raises it during the CDP hearing. *See Hoyle*, 131 T.C. at 200 (explaining that the Appeals officer must verify the mailing of a Notice of Deficiency to a taxpayer's last known address before assessment as mandated by section 6212). In addition, while any issue not raised in the assignments of error of the petition shall be deemed conceded, *see* Rule 331(b)(4), we may consider issues not in the petition that are tried by the express or implied consent of the parties, *see* Rule 41(b)(1). The Commissioner agreed in the Joint Motion that the issue for decision is whether both Levy Notices are invalid because they were not mailed to Mr. Laborde's last known address. The Commissioner asserted for the first time that Mr. Laborde failed to properly plead this issue only after the Joint Motion was granted and the case was submitted. We therefore conclude that the parties submitted the issue of whether the July Levy Notice was mailed to Mr. Laborde's last known address for decision by this Court by consent. *See El v. Commissioner*, 144 T.C. 140, 149 (2015) (holding that the section 6651 addition to tax was submitted by implied consent because the Commissioner did not assert that the taxpayer failed to raise the issue in the petition until after the case was submitted). Consequently, the issue of whether the Appeals officer verified that both Levy Notices were sent to Mr. Laborde, as required by section 6330(a)(2), is properly before the Court.

b. *Whether AO Ryland Properly Concluded that the July Levy Notice and October Levy Notice Were Sent to Mr. Laborde's Last Known Address*

Mr. Laborde late filed his 2020 Form 1040 return, the last tax return filed before the issuance of the July Levy Notice, on February 4, 2022, and listed the Poeyfarre address as his home address. The IRS mailed the July Levy Notice to the Girod address. On his Form 12153 in response to the July Levy Notice, received by the IRS on August 10, 2022, Mr. Laborde listed the Girod address as his current address. On his Form 12153 in response to the notice of the NFTL filing, received by the IRS on September 8, 2022, however, Mr. Laborde listed the Poeyfarre address as his current address. On August 23, 2022, Mr. Laborde late filed his 2019 Form 1040 return listing the Poydras address as his home address. Two days later, on August 25, 2022, Mr. Laborde filed his 2021 Form 1040 return listing the Girod address as his home address. Fifty-four days after he filed his 2021 Form 1040

[*12] return, the Commissioner mailed the October Levy Notice to the Poydras address. AO Ryland subsequently determined that both the July Levy Notice and the October Levy Notice were mailed to Mr. Laborde's last known address. After reviewing the Administrative Record, we are uncertain as to how AO Ryland reached such a determination as to either Levy Notice.

Because Mr. Laborde did not raise any issues regarding the mailing of the July Levy Notice during his CDP hearing, the First Determination consists of nothing more than the IRS's boilerplate language that "[t]he [July Levy Notice] was issued in accordance with all legal and procedural requirements." AO Ryland's case activity notes similarly provide a conclusory statement that "all legal and procedural requirements were followed." While AO Ryland indicates that the July Levy Notice was sent to Mr. Laborde via certified mail on July 21, 2022, he does not state whether or how he verified it was sent to Mr. Laborde's last known address. Notably, elsewhere in his case activity notes, AO Ryland specifically states that the April Letter 1153 and the notice and demand for payment letter, which preceded the July Levy Notice, were both "mailed to the taxpayer's last known address."

The October Levy Notice was mailed to Mr. Laborde at the Poydras address. This action, presumably, could have complied with section 6330(a)(2). The problem, however, is that between filing his 2019 Form 1040 return and mailing the October Levy Notice, Mr. Laborde filed his 2021 Form 1040 return listing the Girod address as his home address. It is not clear on the record before us in what order the IRS processed the 2019 and 2021 Forms 1040. While the Third Determination includes an explanation of the legal precedent AO Ryland reviewed in considering Mr. Laborde's last known address contention, we are unable to ascertain what documents AO Ryland considered in applying those precedents. Furthermore, the Third Determination includes only the IRS's perfunctory text that "[t]he [October Levy Notice] was issued in accordance with all legal and procedural requirements." AO Ryland's case activity notes likewise do not provide a basis for this determination. His statements, without more, satisfy neither the Fifth Circuit's reasonable diligence standard nor this Court's jurisprudence.

Despite these issues, the Commissioner maintains that AO Ryland satisfied his statutory verification obligations. The Commissioner cites no authority supporting such a conclusion. To the contrary, the relevant statutory provisions, Treasury regulations, and

[*13] Fifth Circuit precedent dictate a different result. § 6330(c)(3); *see Terrell v. Commissioner*, 625 F.3d at 259. Given the circumstances, AO Ryland should have done more to confirm that the Levy Notices were mailed to Mr. Laborde's last known address. After reviewing the Administrative Record, we are unable to conclude that, given the repeated changes of address, there is sufficient evidence in the record to determine that the IRS mailed either Levy Notice to Mr. Laborde's last known address or that AO Ryland properly verified that the Levy Notices were sent to Mr. Laborde's last known address.

B. *Issues Mr. Laborde Raised*

Mr. Laborde raised only the last known address issue in his CDP hearing. He neither proposed any collection alternatives nor submitted any required forms or financial information for consideration. An Appeals officer does not abuse his discretion by declining to consider collection alternatives where the taxpayer proposes none. *See McLaine v. Commissioner*, 138 T.C. 228, 243 (2012). Therefore, we determine that AO Ryland did not abuse his discretion to the extent discussed above.

C. *Balancing Obligations*

Mr. Laborde did not allege that AO Ryland failed to consider "whether any proposed collection action balances the need for the efficient collection of taxes with the legitimate concern of the person that any collection action be no more intrusive than necessary." §§ 6320(c), 6330(c)(3)(C). Mr. Laborde conceded these issues because he did not challenge AO Ryland's conclusions. *See* Rule 331(b)(4); *see also CreditGuard of Am., Inc. v. Commissioner*, 149 T.C. 370, 379 (2017). We are satisfied that AO Ryland properly considered the balancing obligations, and thus he did not abuse his discretion.

IV. *Conclusion*

In sum, it is unclear what AO Ryland relied on to verify that the Levy Notices were mailed to Mr. Laborde's last known address. Because we are unable to ascertain the basis for AO Ryland's verification that the Commissioner complied with the requirements of sections 6330 and 6331, and we decline to accept his unsubstantiated conclusions in the First and Third Determinations, we will remand this case to the Appeals Office for clarification as to what he relied upon in determining that the Levy Notices were properly sent to Mr. Laborde's last known address. We, however, sustain in full the Commissioner's determination as set forth in the Second Determination.

[*14] Any contentions not addressed herein are irrelevant, meritless, or moot.

To reflect the foregoing,

An appropriate order will be issued.