



United States Tax Court

Washington, DC 20217

FRANK WARREN BIBEAU,

Petitioner

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent

Docket No. 11483-20L

DECISION

Following the opinion of the Court in T.C. Memo. 2023-66, filed May 24, 2009, it is

DECIDED that respondent may proceed with the collection of petitioner's federal income-tax liability for the tax years 2016 and 2017, as described in the Notice of Determination Concerning Collection Action(s) under Section 6320 and/or 6330, dated July 21, 2020.

(Signed) Mark V. Holmes
Judge

Entered and Served 05/25/23