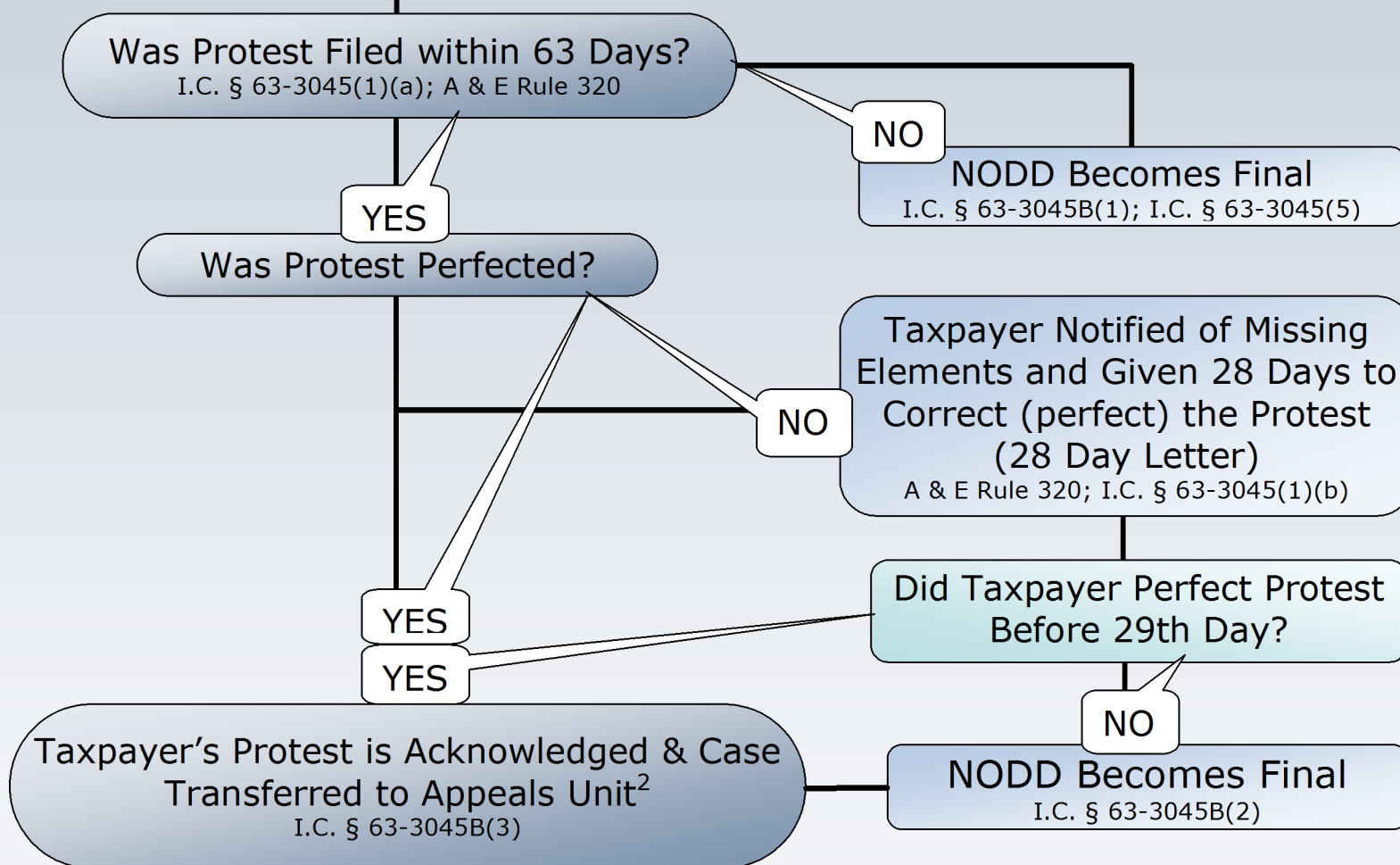


**Taxpayer Protests Notice of Deficiency Determination(NODD)<sup>1</sup>**



1 - NODD states the protest must be in writing and contain a legal and factual reason for the protest.

2 - In some cases, originating division may continue to work with taxpayer to resolve case.