

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT
WASHINGTON, DC 20217

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|-----------------------------------|---|---------------------|-----------|
| JANICE MARIE CROSS, |) | | |
| |) | | |
| Petitioner, |) | | |
| |) | | |
| v. |) | Docket No. 1439-13, | 22643-13. |
| |) | | |
| COMMISSIONER OF INTERNAL REVENUE, |) | | |
| |) | | |
| Respondent |) | | |

ORDER

On June 30, 2014, the Court ordered these cases consolidated and calendared for trial at the Court’s September 8, 2014, Columbia, South Carolina Session. Also on June 30, 2014, the Court received from petitioner a document bearing docket No. 1439-13 that is in the nature of a motion and is entitled “Petition and Memorandum of Law”. It is

ORDERED that petitioner’s motion is denied in full. The motion lacks merit to the extent it (1) re-argues petitioner’s objection to consolidation of these two cases, (2) asks the Court to compel a deposition (without demonstrating compliance with Rule 74(c)), (3) asks the Court to compel certain discovery (without showing its relevance) or to enforce her alleged rights under the Freedom of Information Act (which rights are outside this Court’s jurisdiction), (4) asks the Court to order respondent to cite (or to provide copies of) Internal Revenue Code sections beyond those stated in the notice of deficiency, or (5) asks the Court to order the IRS make corrections in its records concerning petitioner (which would require *mandamus* authority the Court does not have). To the extent petitioner’s motion argues some aspects of the merits of her case pertaining to her 2009 tax liability, the Court motion is denied, since those contentions are intermingled with irrelevancies and frivolous contentions. Petitioner will have an opportunity at trial to prove what her actual liability is.

We note that our order of April 17, 2013, stated:

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[T]he petition filed in the case at Docket No. 1632-13 contains numerous arguments that this and other Courts have rejected as frivolous. * * * Petitioner is advised that section 6673(a)(1) of the Internal Revenue Code provides the Tax Court may impose a penalty of up to \$25,000 whenever it appears to the Court that proceedings have been instituted or maintained by the taxpayer primarily for delay or that the taxpayer's position in the proceeding is frivolous or groundless. Petitioner is warned that if she continues to assert a position in this case that is frivolous or groundless, the Court may impose a penalty under section 6673(a)(1) against her.

Our order of November 11, 2013, later stated:

We remind petitioner that section 6673(a) of the Internal Revenue Code authorizes this Court to impose a penalty, in an amount up to \$25,000, whenever it appears to the Court that a taxpayer has instituted or maintained proceedings primarily for delay or has taken a frivolous or groundless position in this Court.

Nonetheless, petitioner's recent filings have been replete with frivolous contentions. If, in making these frivolous arguments, petitioner is following the advice of persons claiming to be knowledgeable, then she should realize that she is being misled.

It is petitioner's 2009 tax liability that is the subject of case No. 1439-13. Facts about the IRS's personnel and its internal record-keeping are largely beside the point. That petitioner is in the "private sector" is beside the point; private sector citizens owe tax on their private sector wages and other income. Petitioner must show at trial the amount of her gross income for 2009 and the deductions and credits to which she is entitled.

**(Signed) David Gustafson
Judge**

Dated: Washington, D.C.
July 23, 2014