

UNITED STATES TAX COURT
WASHINGTON, DC 20217

Joan Farr f.k.a. Joan Heffington,)	
)	
Petitioner,)	
)	
v.)	Docket No. 2746-15.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

The petition in this case was filed on January 21, 2015. On February 23, 2015, an amended petition was filed. Among other things, that amended petition seeks review of both (1) the notice of deficiency dated January 9, 2015, issued to Mrs. Farr for her taxable years 2010, 2011, and 2012, and (2) the letter dated February 3, 2015, revoking the exempt status under I.R.C. section 501(c)(3) of Association for Honest Attorneys AHA, effective January 1, 2010.

On April 16, 2015, respondent filed a Motion To Dismiss for Lack of Jurisdiction as to Association for Honest Attorneys (AHA) and To Strike on the ground the petition was not properly executed by or on behalf of Association for Honest Attorneys (AHA).

I.R.C. section 7428 provides “In a case of actual controversy involving * * * a determination by the Secretary * * * with respect to the * * * continuing qualification of an organization as an organization described in section 501(c)(3) * * * , or a failure by the Secretary to make a determination with respect to an issue described in paragraph (1), the Tax Court may make a declaration with respect to such continuing classification. See I.R.C. sec. 7428(a)(1) (A) and (2).

Upon due consideration, it is

ORDERED that, on or before May 11, 2015, respondent shall file a First Supplement to his motion to dismiss. In that Supplement respondent shall set forth and discuss fully respondent’s position as to whether this Court would have jurisdiction as to so much of this case relating to Association for Honest Attorneys (AHA) under I.R.C. section 7428 even though the

petition in this case was filed on January 21, 2015, and the letter of revocation was issued to Association for Honest Attorneys (AHA) on February 3, 2015.

(Signed) Michael B. Thornton
Judge

Dated: Washington, D.C.
April 20, 2015