

UNITED STATES TAX COURT
WASHINGTON, DC 20217

KVC

CHARLES N. KIEFER,)
)
Petitioner,)
)
v.) Docket No. 6782-16.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

On August 1, 2016, the Court dismissed this case for lack of jurisdiction because no notice of deficiency was issued to petitioner for tax year 2014 that would confer jurisdiction on the Court. On September 28, 2016, petitioner filed a Motion To Vacate or Revise Pursuant to Rule 162.

This Court is a court of limited jurisdiction. It may therefore exercise jurisdiction only to the extent expressly provided by statute. Breman v. Commissioner, 66 T.C. 61, 66 (1976). In a case seeking redetermination of a deficiency, the jurisdiction of the Court depends, in part, on the issuance by the Commissioner of a valid notice of deficiency to the taxpayer. Rule 13(c), Tax Court Rules of Practice and Procedure; Frieling v. Commissioner, 81 T.C. 42, 46 (1983). The notice of deficiency has been described as “the taxpayer’s ticket to the Tax Court” because without it, there can be no prepayment judicial review by this Court of the deficiency determined by the Commissioner. Mulvania v. Commissioner, 81 T.C. 65, 67 (1983). The Court dismissed this case for jurisdiction because petitioner failed to identify or provide any specific notice upon which jurisdiction in this case could be based. Because this case is closed, the Court lacks jurisdiction to hold a hearing. Filing fees are the cost of filing a case with the Tax Court and are not refundable.

Upon due consideration and for cause, it is

ORDERED that petitioner’s Motion To Vacate or Revise Pursuant to Rule 162 is denied.

**(Signed) L. Paige Marvel
Chief Judge**

Dated: Washington, D.C.
October 28, 2016

SERVED Oct 31 2016