

**UNITED STATES TAX COURT  
WASHINGTON, DC 20217**

CHASTITY KIRVEN, )  
)  
Petitioner, )  
)  
v. ) Docket No. 30393-15W  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent. )

**ORDER AND DECISION**

According to petitioner, certain organizations “intentionally failed to report all income earned”, hid “assets in offshore accounts”, embezzled “taxpayer funds”, and “prepared and filed false [Federal income tax] returns”. According to petitioner, these actions were taken over many years and resulted in hundreds of millions of dollars of underreported Federal income tax liabilities. Petitioner’s claims were made known to respondent by the submission(s) of the appropriate forms, but the claims were “rejected” in a Final Decision Under Section 7623(a),<sup>1</sup> dated November 6, 2015 (final decision), because “the information provided was speculative and/or did not provide specific or credible information regarding tax underpayments or violations of internal revenue laws.” In her timely petition, filed December 7, 2015, petitioner appeals that rejection.

The Court’s jurisdiction to entertain her appeal is found in section 7623(b)(4). Pursuant to various orders of assignment issued by the Chief Judge, the undersigned’s authority to enter the decision in this case is found in section 7443A(b)(6).

Several motions are presently pending. We focus our attention on respondent’s motion for summary judgment, filed June 2, 2016, and petitioner’s motion for discovery, filed June 16, 2016. By Order dated and served on July 20,

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<sup>1</sup>Section references are to the Internal Revenue Code of 1986, as amended. Rule references are to the Tax Court Rules of Practice and Procedure, available on the Internet at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

2016, these motions, along with several other motions, were set to be heard in Dallas, Texas, on November 15, 2016. Claiming insufficient notice, and objecting to having more than one motion heard on the same day, petitioner failed or refused to attend the hearing. Counsel for respondent appeared and were heard. Following the hearing, a declaration in support of respondent's motion for summary judgment was filed December 1, 2016. By Order dated December 7, 2016, petitioner was given the opportunity to: (1) respond to statements contained in the declaration, and (2) reconsider her refusal to agree to a protective order that would have allowed her access to respondent's records otherwise protected under section 6103.<sup>2</sup> She did neither.

Having no meaningful response from petitioner that specifically addresses the facts set forth in respondent's summary judgment motion or the declaration relied upon by respondent in support of the motion, we proceed as though there is no genuine dispute as to any of those facts, see Rule 121(b), which are easily summarized below:

1. Respondent reviewed the information submitted by petitioner and considered the information neither "specific" nor "credible".
2. Respondent did not initiate an examination of any taxpayer as a result of the information provided by petitioner.
3. Respondent did not collect any Federal tax as a result of the information provided by petitioner.

An award under section 7623(b) is dependent upon "both the initiation of an administrative or judicial action and collection of tax proceeds." Cooper v. Commissioner, 136 T.C. 597 (2011); see also Cohen v. Commissioner, 139 T.C. 299 (2012), aff'd, Fed. Appx. 10 (D.C. Cir. 2014). Neither of these requirements are satisfied here. That being so, it follows that respondent is entitled to decision as a matter of law. See Rule 121(a).

To reflect the foregoing, and take into account the provisions of the Order dated December 7, 2016, with respect to petitioner's motion for discovery, it is

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<sup>2</sup>If petitioner agreed to the protective order, then her motion for discovery more likely than not would have been moot. If she appeared at the hearing, she could have explained why that might not have been so.

ORDERED that petitioner's motion for discovery is denied. It is further

ORDERED that respondent's motion for summary judgment is granted. It is further

ORDERED that respondent's motion for protective order, filed June 30, 2016, is moot. It is further

ORDERED and DECIDED that the determination made by respondent in the final decision is sustained.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

ENTERED: **JUN 29 2017**