

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

MARJORIE E. DAVIS, PETITIONER )  
AND LEE A. DAVIS, INTERVENOR, )  
 )  
v. ) Docket No. 3719-16.  
 )  
COMMISSIONER OF INTERNAL )  
REVENUE, )  
 )  
Respondent. )

**ORDER OF DISMISSAL**

This case is currently calendared for trial at the Session of the Court commencing December 4, 2017, in Winston-Salem, North Carolina.

On November 29, 2017, respondent’s Motion to Dismiss on Grounds of Mootness was filed. Therein, respondent moves to dismiss this “stand alone” case brought under I.R.C. section 6015(e)(1) to review the IRS’s final determinations denying petitioner relief from joint and several liability under I.R.C. section 6015 for the 2001, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010 taxable years (years at issue), on grounds of mootness because on November 28, 2016, an Order discharging the debts of petitioner, including the income tax liabilities for the years at issue, was entered by the United States Bankruptcy Court for the Western District of North Carolina pursuant to 11 U.S.C. section 727. Furthermore, according to respondent, respondent has adjusted petitioner’s IRS account so that she has zero tax, interest, and penalties due for the years at issue. Accordingly, respondent asserts, there is no outstanding liability owed by petitioner for each of the years at issue; there is neither an underpayment nor a deficiency remaining for which this Court may provide relief under I.R.C. section 6015.

Petitioner, through her counsel, does not object to the filing of this motion; however, according to respondent, petitioner is unwilling to sign a decision document that does not expressly grant relief pursuant to I.R.C. section 6015. Intervenor does not object to the granting of this motion.

This Court is a court of limited jurisdiction. Sec. 7442; Naftel v. Commissioner, 85 T.C. 527, 529 (1985). We may exercise jurisdiction only to the extent provided by statute. Medeiros v. Commissioner, 77 T.C. 1255, 1259 (1981); Breman v. Commissioner, 66 T.C. 61, 66 (1976). Section 6015(e) vests the Court with jurisdiction to review actions for determination of relief from joint and several liability under section 6015 when the conditions set forth in section 6015(e), as applicable, have been met. See Rule 320(b) of the Tax Court Rules of Practice and Procedure.

It is undisputed that petitioner received a discharge of her income tax liabilities for the years at issue by the Bankruptcy Court and that her IRS account reflects that she has no outstanding tax liabilities for those years. Petitioner thus has been “relieved” of liability for the years at issue and as a result, there is no remaining case or controversy to sustain this Court’s jurisdiction over her case. Indeed, petitioner’s situation is no different than the situation in a lien and levy action under I.R.C. sections 6230(c) and 6330(d) where, after commencing such an action in this Court, the underlying liability is paid in full and the IRS has released the applicable lien and no longer needs, nor intends, to pursue collection by levy; there is no further relief that we are able to grant under I.R.C. sections 6320 and 6330 and the case must be dismissed as moot. See Greene-Thapedi v. Commissioner, 126 T.C. 1 (2006).

In the light of the foregoing and upon due consideration, it is hereby

ORDERED that respondent’s Motion to Dismiss on Grounds of Mootness, filed November 29, 2017, is granted, and this case is dismissed.

**(Signed) Tamara W. Ashford**  
**Judge**

ENTERED: **NOV 30 2017**