

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

PANAGIOTA PAM SOTIROPOULOS,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 19884-12.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

On August 21, 2013, respondent moved to dismiss this case for lack of jurisdiction, contending that he had issued the notice of deficiency in error and that foreign tax credit adjustments of the sort involved here are removed from deficiency procedures by a cross-reference from I.R.C. § 6213(h)(2)(A) to I.R.C. § 905(c). The latter section provides that, if any foreign tax paid “is refunded in whole or in part,” the Secretary shall redetermine the tax and collect it on notice and demand.

In Sotiropoulos v. Commissioner (Sotiropoulos I), 142 T.C. 269 (2014), we held that we had jurisdiction to decide, at a minimum, whether section 905(c), the provision alleged to divest us of jurisdiction, applies. On May 1, 2017, we issued our opinion in Sotiropoulos v. Commissioner (Sotiropoulos II), T.C. Memo. 2017-75, where we held that the U.K. taxes in question had indeed been “refunded” to petitioner within the meaning of section 905(c)(1). We granted respondent’s motion for partial summary judgment on that question, “with the corollary that this case must be dismissed insofar as it concerns the foreign tax credit adjustments properly subject to redetermination by the Secretary under section 905(c)(1).” Sotiropoulos II, at \*3. It is accordingly

ORDERED that this case is dismissed for lack of jurisdiction.

**(Signed) Albert G. Lauber  
Judge**

ENTERED: **FEB 12 2018**

**SERVED Feb 12 2018**