

UNITED STATES TAX COURT  
 WASHINGTON, DC 20217

MOREI, INC.,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 13770-16.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

On March 2, 2018, respondent filed a motion to dismiss for lack of jurisdiction on the grounds that petitioner (1) did not file a valid petition and (2) lacked capacity to file the petition in this case. Although directed to file an objection, if any, to respondent’s motion to dismiss, petitioner failed to do so.

The petition in this case was filed on June 15, 2016, by Jeffrey Moffat, purportedly on behalf of petitioner. Before the petition was filed, the State Bar of Arizona disbarred Mr. Moffat from the practice of law. On April 13, 2017, Mr. Moffat was disbarred from practice before the Tax Court, and the Court withdrew Mr. Moffat from representation in this case on April 17, 2017.

Petitioner was incorporated in Nevada in 2001. Petitioner’s corporate status was revoked by the State of Nevada before respondent issued the notice of deficiency in this case.

A corporate taxpayer must have capacity to engage in litigation in this Court when the petition is filed. Rule 60(c), Tax Court Rules of Practice and Procedure; see David Dung Le, M.D., Inc. v. Commissioner, 114 T.C. 268, 270-271 (2000), aff’d, 22 F. App’x 837 (9th Cir. 2001). Whether a corporation may engage in litigation in this Court is determined by applicable State law, here Nevada law. Rule 60(c); see David Dung Le, M.D., Inc. v. Commissioner, 114 T.C. at 270-271. The taxpayer has the burden to show that the Court has jurisdiction. Fehrs v. Commissioner, 65 T.C. 346, 348 (1975). For the reasons explained in respondent’s

motion to dismiss, petitioner has not shown that any owner or officer of petitioner, or anyone acting on their behalf, asked Mr. Moffat to sign the petition on petitioner's behalf. Moreover, petitioner has failed to show that under Rule 60(c) and Nev. Rev. Stat. § 78.175 petitioner had the capacity to commence this case. See, e.g., Urgent Care Nurses Registry, Inc. v. Commissioner, T.C. Memo. 2016-198, at \*4-\*5.

Accordingly, upon due consideration and for cause, it is

ORDERED: That respondent's motion to dismiss for lack of jurisdiction filed March 2, 2018, is granted and this case is dismissed for lack of jurisdiction.

**(Signed) Michael B. Thornton  
Judge**

ENTERED: **MAR 29 2018**