

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

JOHN HENRY RYSKAMP,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 20628-17.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

On October 2, 2017, petitioner filed a petition with the Court indicating that he was challenging a notice of determination concerning a collection action for the years 2003, 2005, 2006, 2009, and 2010.<sup>1</sup> Attached to the petition is an Internal Revenue Service (IRS) Notice LT16, dated September 25, 2017, informing petitioner that he has failed to pay taxes due for the years listed in the petition (also including 2008) and requesting that he contact the IRS to discuss his account.

By Order to Show Cause dated March 22, 2018, the Court directed the parties to show cause in writing why this case should not be dismissed for lack of jurisdiction on the ground that the IRS had not issued to petitioner a notice of determination that would permit him to invoke the Court’s jurisdiction. Respondent filed a response to the Court’s Order stating that petitioner had previously challenged (1) an IRS collection action in respect of his unpaid taxes for 2003, 2005, 2006, and 2009 at docket No. 13681-11L and (2) an IRS notice of deficiency for the taxable year 2010 at docket No. 8888-13.

Petitioner filed a response to the Court’s Order to Show Cause arguing that “when a petition raises substantive due process arguments, the Tax Court must address them”. He neither cited nor attached any relevant notice of deficiency or determination that could provide the Court with jurisdiction for the taxable years listed in the petition that he filed in this case.

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<sup>1</sup> Section references are to the sections of the Internal Revenue Code, as amended.

The Court's records at docket No. 13681-11L show that petitioner challenged a notice of determination concerning proposed lien and levy actions for the taxable years 2003, 2004, 2005, 2006, 2008, and 2009. On January 7, 2014, the Court entered an Order and Decision at docket No. 13681-11L granting respondent's Motion for Summary Judgment and upholding the lien and levy actions for the six years in dispute. The U.S. Court of Appeals for the D.C. Circuit affirmed the Court's Order and Decision on appeal by petitioner, Ryskamp v. Commissioner, 797 F.3d 1142 (D.C. Cir. 2015), and a petition for writ of certiorari was denied by the U.S. Supreme Court, 136 S. Ct. 834 (2016). The Court's decision in that matter is now final. See sec. 7481(a)(2)(B).

As respondent reported, petitioner also filed a petition for redetermination of a deficiency for the taxable year 2010 at docket No. 8888-13. Although petitioner filed numerous motions with the Court, he failed to appear when the case was called for trial. On March 27, 2014, the Court entered an Order of Dismissal and Decision granting respondent's motion to dismiss the case for lack of prosecution, as supplemented. The Court's decision for the taxable year 2010 likewise was affirmed on appeal is also final.

The Tax 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). It is well settled that in a collection review action this Court's jurisdiction under sections 6320 and 6330 depends, in part, on the issuance of a notice of determination by the IRS Appeals Office after the taxpayer has requested an administrative hearing following the issuance by the IRS Collection Division of either a final notice of intent to levy, see sec. 6330(a), or a notice of filing of Federal tax lien, see sec. 6320(a); McNeill v. Commissioner, 148 T.C. \_\_\_ (slip op. at 3-4) (June 19, 2017); Sarrell v. Commissioner, 117 T.C. 122, 125 (2001); Moorhous v. Commissioner, 116 T.C. 263, 269 (2001); Offiler v. Commissioner, 114 T.C. 492, 498 (2000); see also Rule 330(b).

As noted above, petitioner previously challenged a notice of determination concerning collection actions for the taxable years 2003, 2004, 2005, 2006, 2008, and 2009 at Docket No. 13681-11L, and a notice of deficiency for the taxable year 2010 at docket No. 8888-13. Except in very limited situations, none of which has been shown to apply here, this Court lacks jurisdiction over a proceeding once a decision or dismissal for lack of jurisdiction becomes final within the meaning of sec. 7481. See sec. 6214(d); Stewart v. Commissioner, 127 T.C. 109, 112 (2006); Rice v. Commissioner, T.C. Memo. 2006-236.

As to any other potential basis for an action herein, the record is equally bereft of any evidence or suggestion that respondent has at any time issued any other relevant notice of deficiency or determination for the taxable years 2003, 2005, 2006, 2009, and 2010--the years disputed in the petition--that would confer jurisdiction on this Court. Suffice it to say that IRS Notice LT16, the only type of alleged notice ever supplied by petitioner, neither constitutes, nor can substitute for, a notice of deficiency issued pursuant to section 6212, a notice of determination issued pursuant to sections 6320 and/or 6330, or any other of the narrow class of specified determinations by the IRS that can open the door to the Tax Court, as of the date the petition was filed. Consequently, it is clear that the Court does not have jurisdiction in this case.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, dated March 22, 2018, is made absolute and this case is dismissed for lack of jurisdiction.

**(Signed) Daniel A. Guy, Jr.  
Special Trial Judge**

**ENTERED APR 27 2018**