

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

PA

JAMES ALVIS MCCLANANHAN, )  
)  
Petitioner, )  
)  
v. ) Docket No. 21627-17S.  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )

**ORDER**

This case was calendared for trial at the Los Angeles, California, trial session beginning on October 29, 2018.

On October 18, 2018, petitioner filed a document which the Court characterized as petitioner's Motion to Dismiss for Lack of Jurisdiction (motion). In this document petitioner includes the language of section 6065<sup>1</sup> and states "IF A NOTICE OF DEFICIENCY IS RECEIVED IT MUST BE VERIFIED BY A SIGNATURE UNDER PENALITIES [sic] OF PERJURY [sic] OR IT IS VOID." Taking into account petitioner's status as an unrepresented litigant, the Court will accept for purposes of petitioner's motion that he is challenging the validity of the notice of deficiency by asserting that it was not verified by a signature under penalties of perjury in accordance with section 6065.

On October 29, 2018, a hearing was held. Albert B. Brewster II appeared on behalf of respondent. Petitioner did not appear.

Petitioner resided in Texas at the time the petition was filed with the Court.

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<sup>1</sup>Unless otherwise indicated, section references are to the Internal Revenue Code of 1986, as amended, and Rule references are to the Tax Court Rules of Practice and Procedure.

This Court is a court of limited jurisdiction and the Court may exercise jurisdiction only to the extent authorized by Congress. Sec. 7442; Naftel v. Commissioner, 85 T.C. 527, 529 (1985). The Court has jurisdiction to redetermine a taxpayer's Federal tax liability in a deficiency proceeding where the Commissioner has issued a valid notice of deficiency and the taxpayer has timely filed a petition. Secs. 6212, 6213; Rule 13(a), (c). If no valid notice of deficiency is issued, then the Court would be compelled to dismiss a case for lack of jurisdiction on that ground. Monge v. Commissioner, 93 T.C. 22, 27 (1989).

In petitioner's motion petitioner asserts the notice of deficiency is invalid because it was not verified by a signature under penalties of perjury according to section 6065. Section 6065 generally provides that documents or statements required to be made under the internal revenue laws must be subscribed under penalties of perjury. Petitioner's section 6065 argument, however, is without merit. The requirements of section 6065 are directed at documents originating with the taxpayer, not the Commissioner. Davis v. Commissioner, 115 T.C. 35, 42 (2000). Thus, the notice of deficiency for 2014 is valid even though it was not signed under penalties of perjury. Milam v. Commissioner, T.C. Memo. 2004-94, at \*3.

Upon consideration, it is

ORDERED that, petitioner's Motion to Dismiss for Lack of Jurisdiction is denied.

**(Signed) Diana L. Leyden**  
**Special Trial Judge**

Dated: Washington, D.C.  
October 30, 2018