

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ERNEST RICHARD BROWN,)	
)	
Petitioner,)	
)	
v.)	Docket No. 12646-19
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER OF DISMISSAL FOR LACK OF JURISDICTION

In a notice of deficiency (notice) dated March 14, 2011, respondent determined a deficiency in, and imposed I.R.C. §6651 additions to tax with respect to petitioner’s 2008 Federal income tax. A copy of the notice is attached to the petition filed May 24, 2011, in response. See Brown v. Commissioner, docket number 12335-11. The petition filed in this case on July 9, 2019, specifically denies receipt of the notice that petitioner attached to the petition in docket number 12335-11. That allegation is patently false; otherwise, petitioner has demonstrated no legitimate reason for attempting to invoke the Court’s jurisdiction with respect to 2008 or any of the other years listed in the petition filed in this case.

That being so, and for the reasons set forth in respondent’s Motion to Dismiss for Lack of Jurisdiction, filed September 24, 2019, it is

ORDERED that respondent’s motion is granted, and this case is dismissed for lack of jurisdiction. It is further

ORDERED that petitioner shall pay a \$500 penalty to the United States on account of the frivolous pleading that commenced this case. See I.R.C. §6673(a)(1)(B).

(Signed) Lewis R. Carluzzo
Special Trial Judge

ENTERED:
OCT 15 2019

SERVED Oct 15 2019