

12-17-12 St. Louis, MO  
PARL

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**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

CARLETTA RAGAN A.K.A. CARLOTTA )  
RAGAN A.K.A KAREN RAGAN, )

Petitioner )

) Docket No. 14909-11L.

v. )

COMMISSIONER OF INTERNAL REVENUE, )

Respondent )

**ORDER OF DISMISSAL**

This case is calendared for trial at the December 17, 2012, St. Louis, Missouri Trial Session of the Court. On May 21, 2012, respondent filed a Motion to Dismiss on the Ground of Mootness and attached thereto an Account Transcript for petitioner's tax period 2007. Respondent advises the Court that petitioner self-reported a tax liability on her 2007 amended income tax return, that petitioner does not owe tax because her net earnings did not exceed \$400, and that respondent has fully abated petitioner's 2007 income tax liability and, therefore, the Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330, dated May 19, 2011, for petitioner's tax year 2007 is moot.

On June 18, 2012, petitioner filed a response to respondent's motion to dismiss and stated therein that she objected to the granting of respondent's motion. Petitioner claims that respondent's abatement of her self-reported tax liability has an effect on her Social Security earnings as a sole proprietor of a small business. This claim has no bearing on the Court's standard of review for a Notice of Determination Concerning Collection Action. Petitioner's remaining arguments are based on the original income tax return she filed with the Internal Revenue Service and are irrelevant because the liability underlying the Notice of Determination stems from petitioner's amended income tax return.

In Greene-Thapedi v. Commissioner, 126 T.C. 1 (2006), the Court found that it did not have jurisdiction to consider a case where the liability underlying the notice of determination was paid in full. The Court also found that there was no remaining case or controversy to continue the Court's jurisdiction. Likewise, petitioner's liability has been fully abated leaving no case or controversy for the Court to decide.

Giving due regard to the representations contained in respondent's motion and petitioner's response, taking into account the representation that the underlying liabilities in this case have been abated, and for cause, it is

SERVED NOV 26 2012

CARLETTA RAGAN A.K.A. CARLOTTA RAGAN A.K.A KAREN RAGAN  
v. COMMISSIONER  
Dkt. No. 14909-11L

ORDERED that respondent's motion to dismiss is granted, and this case is dismissed on the ground of mootness.

**(Signed) Elizabeth Crewson Paris  
Judge**

ENTERED: NOV 26 2012