

UNITED STATES TAX COURT
WASHINGTON, DC 20217

SHAPAT NABAYA,)	
)	
Petitioner,)	
)	
v.)	Docket No. 7207-19.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER AND ORDER TO SHOW CAUSE

A petition commencing this case was filed on May 6, 2019, in which petitioner included his taxpayer identification number. On May 28, 2019, petitioner filed a Motion To Redact and Be Liberal in which petitioner seeks to have his taxpayer identification number redacted from all of his Court filings.

Also on May 28, 2019, petitioner filed an amended petition, in which petitioner seeks review of a purported notice of determination concerning collection action dated in February 2013. No notice of determination was attached to the petition or amended petition. The petition arrived at the Court in an envelope with an U.S. Postal Service postmark of May 1, 2019.

This Court is a court of limited jurisdiction. It may exercise jurisdiction only to the extent expressly provided by statute. Naftel v. Commissioner, 85 T.C. 527, 529 (1985); Breman v. Commissioner, 66 T.C. 61, 66 (1976). In a case seeking the redetermination of deficiency, the jurisdiction of the Court depends, in part, on the issuance by the Commissioner of a valid notice of deficiency to the taxpayer. Rule 13(c), Tax Court Rules of Practice and Procedure; Frieling v. Commissioner, 81 T.C. 42, 46 (1983). The notice of deficiency has been described as “the taxpayer’s ticket to the Tax Court” because, without it, there can be no prepayment judicial review by this Court of the deficiency determined by the Commissioner. Mulvania v. Commissioner, 81 T.C. 65, 67 (1983).

Similarly, in a case seeking review of a determination concerning collection action under I.R.C. section 6320 or 6330, the jurisdiction of the Court depends, in

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part, upon the issuance of a valid notice of determination by the IRS Office of Appeals under section 6320 or 6330. Secs. 6320(c), 6330(d)(1); Rule 330(b), Tax Court Rules of Practice and Procedure; Offiler v. Commissioner, 114 T.C. 492, 498 (2000). A condition precedent to the issuance of a notice of determination is the requirement that a taxpayer have requested a hearing before the IRS Office of Appeals within the 30-day period specified in section 6320(a) or 6330(a), and calculated with reference to an underlying Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320 or Final Notice - Notice of Intent To Levy and Notice of Your Right to a Hearing.

Upon due consideration and for cause, it is

ORDERED that petitioner's Motion To Redact and Be Liberal is granted in that, on or before July 23, 2019, petitioner may submit a redacted petition. Such redacted petition shall be an exact duplicate of the petition filed on May 6, 2019, including all pages thereof, with only the taxpayer identification numbers redacted. It is further

ORDERED that, on or before July 23, 2019, petitioner and respondent each shall show cause, in writing, why the Court should not dismiss this case for lack of jurisdiction on the ground that no notices of determination concerning collection action have been issued to petitioner dated February 2013 that would permit petitioner to invoke the jurisdiction of this Court. The parties shall attach to their response to this Order, copies of all documents upon which they rely to establish the Court's jurisdiction in this case.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
July 1, 2019