

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ANDREA MICHELLE JACKSON,)	
)	
Petitioner,)	
)	
v.)	Docket No. 13268-19S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
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ORDER

The petition underlying the above-docketed proceeding was filed on July 17, 2019, and indicated dispute with a notice of final determination concerning relief from joint and several liability and a notice of final determination for disallowance of interest abatement claim. Taxable year 2015 was referenced as the period in issue. However, the sole Internal Revenue Service (IRS) communication attached to the petition was an undated and incomplete notice of final determination concerning relief from joint and several liability, issued to petitioner for tax year 2015.

Subsequently, on November 20, 2019, respondent filed a Motion To Dismiss for Lack of Jurisdiction, wherein respondent sought to dismiss this case as to a purported notice of final determination for disallowance of interest abatement claim, and a (2) a status report, wherein respondent indicated that efforts to obtain a complete copy of the notice of final determination concerning relief from joint and liability remained ongoing. As to the latter, certain statements raised additional jurisdictional questions.

On January 3, 2020, respondent then filed a first supplement to the pending motion to dismiss, seeking dismissal as well with respect to a claim for relief from joint and several liability, on the ground that no notice of final determination concerning a request for relief from joint and several liability under 6015(e) of the Internal Revenue Code (I.R.C.) sufficient to form a basis for a petition to this Court had been sent to petitioner for with respect to the taxable year 2015.

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Nonetheless, despite the foregoing efforts, respondent's motion, even as supplemented, remained inadequate to address the jurisdictional status of this case as to any section 6015, I.R.C., claim. Specifically, respondent had at no time addressed the parameters of jurisdiction under section 6015(e)(1)(A)(i)(II), I.R.C., in particular whether petitioner submitted to the IRS a claim for relief from joint and several liability for 2015 and, if so, when.

A second supplement to the motion addressing the just-described point followed on January 27, 2020. Therein, although inartfully drafted, respondent conceded that petitioner had sent a request for innocent spouse relief to the Internal Revenue Service (IRS) on September 6, 2018, that no notice of determination had been sent to petitioner under section 6015, I.R.C., and that, consequently, the Court had jurisdiction over the spousal claim in this case under section 6015(e)(1)(A)(i)(II), I.R.C.

Accordingly, upon due consideration, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction, as supplemented, is granted **in part** in that this case is dismissed as to any purported notice of final determination for disallowance of interest abatement claim. It is further

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction, as supplemented, is denied **in part** as to a claim for relief from joint and several liability under section 6015, I.R.C., for the 2015 taxable year. Such claim of innocent spouse relief for 2015 will continue before the Court.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
February 20, 2020