

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

BRUCE EDWARD HADDIX & RAE ANNE	)	
HADDIX,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 23437-16 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

Petitioners invoked the Court’s jurisdiction under section 6330(d) seeking review of a notice of determination issued by the IRS Office of Appeals (Appeals Office) sustaining a proposed levy action to collect Federal income tax for the taxable year 2015.<sup>1</sup> In paragraphs 5 and 6 of the petition, petitioners included wide ranging allegations of corruption and misconduct against largely unidentified “public servants” and asserted that they suffered financial losses after their son was illegally stopped, searched, prosecuted, and convicted in Johnson County, Texas.

Respondent filed an answer to the petition. Specifically, respondent acknowledged that the notice of determination at issue did not account for any losses or expenses that petitioners may have incurred or paid during the year in issue, but generally denied (for lack of sufficient information) petitioners’ allegations that certain public officials were guilty of misconduct or corruption.

On May 3, 2017, the Court notified the parties that the case was set for trial to begin on Monday, October 2, 2017. On September 21, 2017, petitioners filed a motion to compel the testimony of certain nonparty witnesses citing Rule 74(c)(2) which sets forth procedures for conducting depositions of nonparty witnesses. The Court summarily denied petitioners’ motion inasmuch as the motion was not filed within the time prescribed in Rule 70(a)(2) (discovery generally must be completed

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

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at least 45 days before the scheduled trial date) and petitioners had failed to comply with the detailed notice requirements prescribed in Rule 74(c)(2)(A).

The Court subsequently remanded petitioners' case to the Appeals Office with directions to conduct a supplemental administrative hearing. Following those proceedings, the Appeals Office issued a supplemental notice of determination which stated that the IRS had accepted petitioners' amended return for 2015 and abated all assessments, eliminating the need for the proposed levy. On February 3, 2020, the Court granted respondent's motion to dismiss the case as moot.

On March 4, 2020, petitioners filed a motion to vacate the Court's orders dated September 21, 2017, and February 3, 2020, alleging that respondent was intentionally dishonest in his answer to the petition. Petitioners assert that respondent and others are attempting to cover up corrupt activities of certain public officials. Respondent filed an objection to petitioners' motion, to which petitioners filed a response.

Under the Court's pleading rules, positions taken in an answer must be grounded in fact to the best of the signer's knowledge, information, and belief formed after reasonable inquiry. Rule 33(b). If the Commissioner is without knowledge or information sufficient to form a belief as to the truth of an allegation, he shall so state and such statement shall have the effect of a denial. Rule 36(b). Contrary to petitioners' position, and in the light of the broad allegations that petitioners made in the petition, the Court finds that respondent's answer was not misleading or dishonest and it served its intended function--to inform the Court of the issues in dispute. Rule 31(a).

The disposition of a motion to vacate or revise a decision rests within the Court's discretion, and such motions generally will not be granted absent a showing of unusual circumstances or substantial error, e.g., mutual mistake, inadvertence, surprise, excusable neglect, newly discovered evidence, fraud, or

other reason justifying relief. See Rule 1(a); Fed. R. Civ. P. 60(b); Brannon's of Shawnee, Inc. v. Commissioner, 69 T.C. 999 (1978).

As explained in the Court's Order of Dismissal entered February 3, 2020, respondent has set aside the proposed levy action rendering this collection action moot. See Greene-Thapedi v. Commissioner, 126 T.C. 1, 7-8 (2006). Moreover, the Court has no authority in a collection review case to determine an overpayment or order a refund. Id. at 12-13.

In sum, the Court properly denied petitioners' motion to compel testimony and entered the Order of Dismissal dismissing this case.

Upon due consideration and for cause, it is

ORDERED that petitioners' Motion To Vacate Orders dated September 21, 2017, and February 3, 2020, is denied.

**(Signed) Maurice B. Foley**  
**Chief Judge**

Dated: Washington, D.C.  
May 6, 2020