

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

GARY L. PANSIER & JOAN RENEE)	
PANSIER,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 2866-18.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER AND ORDER OF DISMISSAL

This case is before the Court on: (1) respondent’s motion to dismiss, filed May 14, 2020; (2) respondent’s motion to impose a penalty, also filed on May 14, 2020; and (3) petitioner’s motion to reconvene, filed July 10, 2020.

According to the petition, petitioners never received certain notices issued by respondent for any of the years referenced in that document. This allegation is patently false and frivolous. A notice of determination concerning collection action for the years 1999 through 2006, inclusive, is attached to the petition they submitted to the Court in docket number 3143-13L. That being so, and for the reasons set forth in respondent’s motions, it is

ORDERED that respondent's motions are granted. It is further

ORDERED that this case is dismissed. Because the petition contains allegations that are patently false and frivolous, it is further

ORDERED that petitioners shall pay a \$1,000 I.R.C. §6673(a) penalty to the United States. It is further

ORDERED that petitioners' motion is moot.

(Signed) Lewis R. Carluzzo
Special Trial Judge

ENTERED: **AUG 26 2020**