

UNITED STATES TAX COURT
WASHINGTON, DC 20217

CLC

WILLIAM GEORGE SPADORA,)
)
Petitioner,)
)
v.) Docket No. 13130-19.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

This case, previously assigned to the undersigned for disposition or other appropriate case management, is calendared for a remote trial at the San Francisco, California trial session commencing October 19, 2020. Although the Petition in this case purports to seek review of notices of deficiency and notices of determination concerning collection actions with respect to petitioner's 2000 through 2018 taxable years, no such notices were attached to the Petition as required by Rules 34(b)(8) and 331(b)(8) of the Tax Court Rules of Practice and Procedure. Instead, the Petition states that petitioner never received any such notices, and on September 22, 2020, petitioner filed a Motion to Dismiss for Lack of Jurisdiction on the ground that respondent's Answer denies that petitioner received a notice of deficiency or notice of determination for any of the years listed in the Petition.

Subsequently, on September 28, 2020, respondent also filed a Motion to Dismiss for Lack of Jurisdiction. Respondent represents therein that, according to his records, he issued notices of deficiency to petitioner for the 2004, 2010, 2011, and 2012 taxable years, and petitioner did not timely petition this Court for redetermination of the deficiencies determined for those years. Respondent further represents that his records do not indicate that a notice of deficiency or notice of determination was issued to petitioner with respect to any other taxable year listed in the Petition.

We have jurisdiction to redetermine a deficiency only after the Commissioner issues a valid notice of deficiency, which must be mailed to the

taxpayer's last known address, and the taxpayer files a timely petition for redetermination. See Monge v. Commissioner, 93 T.C. 22, 27 (1989). Similarly, we have jurisdiction to review a determination regarding a collection action only after the Commissioner issues a valid notice of determination and the taxpayer files a timely petition for review thereof. See Offiler v. Commissioner, 114 T.C. 492, 498 (2000). As the party invoking our jurisdiction in this case, petitioner bears the burden of proving that we have jurisdiction. See David Dung Le, M.D., Inc. v. Commissioner, 114 T.C. 268, 270 (2000), aff'd, 22 F. App'x 837 (9th Cir. 2001). We will therefore direct petitioner to file a response to respondent's Motion to Dismiss setting forth the basis upon which he invokes our jurisdiction with respect to each taxable year listed in his Petition, which shall include a copy of the notice of deficiency or notice of determination issued for each such year.

The foregoing considered, it is

ORDERED that this case is continued, sua sponte, and stricken from the calendar of the remote San Francisco, California trial session commencing October 19, 2020. It is further

ORDERED that petitioner shall, on or before November 18, 2020, file a response to respondent's Motion to Dismiss for Lack of Jurisdiction, which shall: (1) for each taxable year listed in the Petition, clearly and concisely set forth the matters in dispute and the basis upon which petitioner invokes our jurisdiction; and (2) for each taxable year with respect to which petitioner contends we have jurisdiction, include a copy of any notice of deficiency or notice of determination concerning collection action issued for such year. It is further

ORDERED that action on petitioner's Motion to Dismiss for Lack of Jurisdiction filed September 22, 2020, and respondent's Motion to Dismiss for Lack of Jurisdiction filed September 28, 2020, will be held in abeyance until after November 18, 2020.

(Signed) Joseph H. Gale
Judge

Dated: Washington, D.C.
October 1, 2020