

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

KERRY ADOLPHSON,)
)
 Petitioner,)
)
 v.) Docket No. 21816-14 L.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

ORDER

By Order of Dismissal for Lack of Jurisdiction, entered February 3, 2015, this case was dismissed upon the ground that respondent had not issued to petitioner a notice of determination as contemplated in I.R.C. §6330 for the years placed in dispute in the petition. The case is now before the Court on petitioner’s motion to vacate that order of dismissal, filed March 3, 2015. Petitioner agrees that a notice of determination with respect to the years placed in dispute has not been issued to him. He also apparently agrees that the Court is without jurisdiction in this case. According to petitioner, however, this case should be dismissed for lack of jurisdiction upon the ground that respondent failed to send various notices to his last known address.

As pointed out by respondent, petitioner has not in this proceeding established what address should have been treated as his last known address for purposes of the relevant notices. Furthermore, nothing submitted by petitioner takes exception to respondent’s claim that petitioner is a “serial nonfiler” who did not file Federal income tax returns for the years 2003, 2004, 2005, 2010, 2011, 2012 or 2013. Petitioner has not alleged, much less shown, that he had given respondent clear and concise notice of what address should be considered as his last known address independent of any address that he might have shown on a Federal income return he might have filed. Under those circumstances he is hardly in a position to dispute whether various notices sent to him by respondent were mailed to his last known address. See Gyorgy v. Commissioner, __ F.3d __, 2015 U.S. App. Lexis 3100 (7th Cir. Feb. 27, 2015).

Premises considered, it is

ORDERED that petitioner's motion is denied.

(Signed) Lewis R. Carluzzo
Special Trial Judge

Dated: Washington, D.C.
March 6, 2015