

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

CHARLES SOECHTING & ELIZABETH)	
SOECHTING,)	
)	
Petitioner,)	
)	
v.)	Docket No. 21729-15
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

Petitioners’ submissions make it abundantly clear that they disagree with the Court’s position that the issuance of a notice of deficiency is not subject to the Administrative Procedures Act (APA). But this Court has repeatedly adhered to that position in the past, and most recently in Ax v. Commissioner, 146 T.C. ____ (April 11, 2016). Petitioners have presented no authority to the contrary. Their reliance upon Altera Corp. v. Commissioner, 145 T.C. 91 (2015) is misplaced as that case addresses the applicability of the APA to the Commissioner’s regulation promulgation authority.

We recognize petitioners’ right to disagree with the position of the Court on the point, but their disagreement does not establish a “substantial ground for difference of opinion”, I.R.C. §7482(a)(2)(A), so as to allow for an interlocutory appeal. Premises considered, it is

ORDERED that petitioners’ motion for interlocutory order to permit immediate appeal, filed December 7, 2016, is denied.

**(Signed) Lewis R. Carluzzo
Special Trial Judge**

Dated: Washington, D.C.
December 21, 2016

SERVED Dec 21 2016