

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

FLORINE ALLEN,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 26578-16 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	
	)	

**ORDER**

By Order dated March 20, 2017, the Court directed respondent to (among other things) file a second supplement to his pending Motion To Dismiss For Lack Of Jurisdiction, filed February 13, 2017, and provide therein a certain explanation regarding a matter of concern to the Court. Respondent filed a Second Supplement on April 5, 2017, attaching thereto a number of documents but not providing said explanation.

The aforementioned documents that respondent provided include (1) a copy of a document dated March 14, 2016, which is characterized by respondent as a Notice Of Intent To Levy And Notice Of Your Right To A Hearing (final notice), regarding an outstanding balance of unpaid income tax for 2014, and (2) a copy of a Request For A Collection Due Process Hearing (Form 12153), which respondent states was received by her on April 13, 2016. The envelope associated with the Form 12153 bears a USPS postmark date of April 11, 2016.

The aforementioned March 14, 2016 final notice states in relevant part as follows:

We haven't received full payment despite sending you several notices about your unpaid federal taxes. The IRS may seize (levy) your property. However, you can appeal the proposed seizure (levy) of your assets by requesting a Collection Due Process hearing (Internal Revenue Code Section 6330) by **April 13, 2016**. [Emphasis in the original.]

The aforementioned Form 12153, which was placed in the mail by petitioner no later than April 11, 2016, and received by respondent on April 13, 2016, would appear to represent petitioner's appeal of the proposed levy; moreover, it would appear to be timely.

Given what appears to be the timely filing of Form 12153 in respect of the final notice, it is not apparent (1) why respondent's Appeals Office issued a decision letter rather than a notice of determination for 2014; (2) why the Court should not regard such decision letter as a notice of determination for 2014 pursuant to Craig v. Commissioner, 119 T.C. 252 (2002); and (3) why the Court should not deny respondent's February 13, 2017 Motion To Dismiss For Lack Of Jurisdiction and proceed to a decision on the merits regarding petitioner's request for review of the proposed levy for 2014.

In certain of her filings with the Court petitioner has referenced years other than 2014. However, the fact that the Court may have jurisdiction to review respondent's proposed levy in respect of petitioner's outstanding liability for 2014 does not mean that the Court has jurisdiction to review petitioner's outstanding liability for some other year(s). Accordingly, to the extent that petitioner may seek to invoke the Court's jurisdiction as to matters or years other than review of respondent's proposed levy in respect of her outstanding liability for 2014, the Court shall, on its own motion, dismiss this case for lack of jurisdiction to that extent as the record does not include any jurisdictionally-mandated IRS notice other than for 2014. See Sarrell v. Commissioner, 117 T.C. 122, 125 (2001); Moorhous v. Commissioner, 116 T.C. 263, 269 (2001); Offiler v. Commissioner, 114 T.C. 492, 498 (2000)

Accordingly, it is hereby

ORDERED that respondent's Motion To Dismiss For Lack Of Jurisdiction, filed February 13, 2017, as supplemented on March 15, 2017 and April 5, 2017, is denied. It is further

ORDERED that this case, insofar as petitioner may seek review other than of respondent's proposed levy in respect of an outstanding liability for 2014, is dismissed for lack of jurisdiction.

**(Signed) Robert N. Armen**  
**Special Trial Judge**

Dated: Washington, D.C.  
April 25, 2017