

UNITED STATES TAX COURT  
 WASHINGTON, DC 20217

DEBORAH J. STARCZEWSKI, Petitioner, )  
 AND )  
 DANIEL D. STARCZEWSKI, Intervenor, )  
 )  
 v. ) Docket No. 15590-16.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER**

This case is scheduled to be tried at the Court’s session in Winston-Salem, North Carolina, beginning May 22, 2017. This case concerns petitioner’s claim for “innocent spouse” relief under section 6015. The joint liability at issue was determined in a notice of deficiency dated March 13, 2014, and neither petitioner nor intervenor filed a timely petition for redetermination of that deficiency under section 6213(a). Rather, sometime later petitioner filed with the IRS a request for relief under section 6015(e). When the IRS denied that request, she timely petitioned this Court, and intervenor intervened.

On April 18, 2017, the IRS filed a motion to dismiss this case in part for lack of jurisdiction as to the Notice of Deficiency dated March 13, 2014. In the motion the IRS states (1) that the Court lacks deficiency jurisdiction with respect to the notice of deficiency of March 13, 2014, and (2) that in this stand-alone “innocent spouse” case under section 6015(e), we lack jurisdiction to redetermine the amount of the liability and have jurisdiction only to determine whether petitioner should be relieved from that liability. See Block v. Commissioner, 120 T.C. 62, 68 (2003).

By our order of April 19, 2017, we ordered petitioner and intervenor to each file a response to the IRS’s motion to dismiss by May 8, 2017, and we stated that we would hear argument from the parties on the IRS’s motion to dismiss at the

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Court's session in Winston-Salem on May 22, 2017. However, neither petitioner nor intervenor filed any response to the IRS's motion. On May 11, 2017, we conducted a telephone conference with the parties, during which intervenor stated no objection to our granting the IRS's motion and petitioner's counsel affirmatively consented to the granting of the IRS's motion. Because the motion is well grounded and no party objects, it is

ORDERED that respondent's motion to dismiss in part is granted. The issue of the amount of the liability is not properly in this case. The issue of petitioner's entitlement to relief from that liability under section 6015 shall proceed to trial. To facilitate an efficient trial, the parties shall follow the oral instructions given by the Court during the telephone conference of May 11, 2017, regarding the immediate exchange of any documentary evidence not yet exchanged among the parties and regarding their cooperation in preparing a stipulation of facts pursuant to Rule 91(a).

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
May 12, 2017