

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

TURNER ANSLEY,)	
)	
Petitioner,)	
)	
v.)	Docket No. 12702-17 L,
)	388-18 L.
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
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ORDER

On June 5, 2017, the Court received a letter from petitioner which was filed as a Petition to commence a case at Docket No. 12702-17 L. To protect petitioner’s statutory time period in which to begin a case, the Court filed that letter as an imperfect petition to commence a case at Docket No. 12702-17 L, and issued an Order which directed petitioner to file a proper amended petition and to pay the filing fee for that case on or before July 24, 2017. Petitioner filed an amended petition in Docket No. 12702-17 L on June 26, 2017, and the filing fee for that case has been paid. The petition at Docket No. 12702-17 L seeks relief as to tax years 2012, 2013, and 2014. Petitioner did not attach a notice of determination for tax years 2012, 2013, and 2014 to the petition or amended petition. On July 31, 2017, petitioner filed a Letter dated July 24, 2017.

On November 3, 2017, respondent filed a Motion To Dismiss for Lack of Jurisdiction in Docket No. 12702-17 L on the ground that no notice of determination had been sent to petitioner with respect to tax years 2012, 2013, and 2014, nor had respondent made any other determination with respect to petitioner’s tax years 2012, 2013, and 2014 that would confer jurisdiction on the Court, prior to petitioner’s filing the petition. In the motion, respondent states that a notice of determination for petitioner’s tax years 2012, 2013, and 2014 was issued on July 18, 2017. Respondent attached to the motion a copy of the July 18, 2017, notice of determination. An objection, if any, to respondent’s motion was required to be filed by December 19, 2017. On December 11, 2017, petitioner filed a Letter dated December 4, 2017.

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This Court is a court of limited jurisdiction. It may exercise jurisdiction only to the extent expressly provided by statute. Naftel v. Commissioner, 85 T.C. 527, 529 (1985); Breman v. Commissioner, 66 T.C. 61, 66 (1976). In a case seeking review of a determination under I.R.C. section 6320 or 6330, the jurisdiction of the Court depends, in part, on the timely filing of a petition by the taxpayer. Rule 330(b), Tax Court Rules of Practice and Procedure; Weber v. Commissioner, 122 T.C. 258 (2004); McCune v. Commissioner, 115 T.C. 114 (2000). In this regard, I.R.C. section 6330(d)(1) specifically provides that the petition must be filed with the Tax Court within 30 days of the determination. The Court has no authority to extend this 30-day period. Weber v. Commissioner, 122 T.C. at 263; McCune v. Commissioner, 115 T.C. at 117-118.

Because the notice of determination for petitioner's 2012, 2013, and 2014 tax years was issued after the petition in this case was filed, the Court does not have jurisdiction over petitioner's 2012, 2013, and 2014 tax years under the petition as filed. I.R.C. section 6213(a). However, inasmuch as the Letter dated July 24, 2017, was received within the 30 days of the date of the notice of determination for tax years 2012, 2013, and 2014 was sent to petitioner, a copy of the letter shall be filed as a petition at Docket No. 388-18 to commence a separate case regarding petitioner's tax years 2012, 2013, and 2014. All future Communication regarding petitioner's tax years 2012, 2013, and 2014 should be directed to Docket No. 388-18.

Upon due consideration, it is

ORDERED that the Clerk of the Court shall remove the Letter dated July 24, 2017, filed July 31, 2017, at Docket No. 12702-17, and file that document as of that date as a Petition to commence a case at Docket No. 388-18, the caption of the case at Docket No. 388-18 shall read "Turner Ansley, Petitioner v. Commissioner of Revenue, Respondent". It is further

ORDERED that the filing fee for the case at Docket No. 388-18 is waived, and Los Angeles, California, is designated as the place of trial of that case.

**(Signed) L. Paige Marvel
Chief Judge**

Dated: Washington, D.C.
January 9, 2018