

UNITED STATES TAX COURT
WASHINGTON, DC 20217

PANKAJ MERCHIA,)	
)	
Petitioner,)	
)	
v.)	Docket No. 9661-16.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

We entered a stipulated decision in this case on November 15, 2017. On December 4, 2017, petitioner filed a document that we treated as a motion to revise that decision; respondent filed a response; and petitioner filed a reply.

We will deny the deemed motion to revise for the reasons stated in respondent's response. This is a deficiency case under section 6213(a) concerning 2009, 2010, and 2011, and petitioner's motion seeks relief that we do not have jurisdiction here to grant--i.e., relief as to earlier years, relief as to later years, relief as to collection issues, and relief as to non-party credit reporting agencies.

Petitioner's most attention-getting complaint turns out to have no merit: He alleges in his reply that an IRS collection notice seeks for 2011 a liability greater than we determined; but in fact we determined a deficiency of tax--i.e., an liability above what petitioner himself had reported, see sec. 6211(a)--and the payment demand that the IRS has made evidently demands not only the unpaid deficiency but also the liability that petitioner himself had previously reported but not paid. If somewhere in petitioner's position there is an objection that might be articulated as a request for a redetermination of excessive interest that we might entertain pursuant to section 7481(c), he fails to so articulate it and fails to propose a different computation. It is therefore

SERVED Jan 18 2018

ORDERED that petitioner's deemed motion to revise the decision is denied.

(Signed) David Gustafson
Judge

Dated: Washington, D.C.
January 17, 2018