

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

CLC

WALTER C. LANGE, )  
 )  
 Petitioner(s), )  
 )  
 v. ) Docket No. 11492-17 L.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER**

This collection due process case is calendared for trial at the Court's April 16, 2018, trial session scheduled to begin at 10:00 AM in Room 726, 7th Floor, Earle Cabell Federal Building & U.S. Courthouse, 1100 Commerce Street, Dallas Texas, 75242.

Petitioner filed his petition in response to a Notice of Determination issued by respondent's Appeals office upholding the proposed collection, by levy, of penalties he determined under section 6702(a)<sup>1</sup> for petitioner's alleged filing of frivolous tax returns for the taxable years ended December 31, 2007, 2009, and 2012. Petitioner has moved for summary adjudication in his favor, which motion we will deny.

After reviewing the arguments petitioner made in his motion, we find none that establishes "that there is no genuine dispute as to any material fact and that a decision may be rendered [in his favor] as a matter of law." See Rule 121(b). Respondent's concessions in response to petitioner's motion have rendered moot his argument about respondent's determination of multiple penalties for the same taxable year. We view respondent's submission of Forms 4340, Certificate of Assessments, Payments, and Other Specified Matters, showing the assessments of

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<sup>1</sup>All section references are to the Internal Revenue Code in effect for the years in issue, and all Rule references are to the Tax Court Rules of Practice and Procedure.

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the penalties in issue as satisfying petitioner's right under section 6203 to "a copy of the record of the assessment". We judge the remaining arguments petitioner advanced in his motion as having such little merit that we find it appropriate to repeat the warning respondent's Appeals office included in its Notice of Determination: Should petitioner advance at or after trial arguments we find to be "frivolous or groundless", or should he otherwise convince us that he has maintained the present proceeding "primarily for delay", we may exercise our authority under section 6673(a)(1) to impose a penalty on him of up to \$25,000.

On the premises stated, it is

ORDERED that petitioner's motion for summary judgment is denied.

**(Signed) James S. Halpern  
Judge**

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