

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DRC

RENA ELIZABETH HOUSTON A.K.A. )  
TNEKA RENA GALLOWAY, )  
 )  
Petitioner, )  
 )  
v. ) Docket No. 9869-19W.  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent )

**ORDER**

On June 12, 2019, petitioner filed the petition to commence this case. The petition indicates that, with respect to tax year 2019, petitioner seeks review with respect to (1) a notice of determination concerning collection action, (2) a notice of final determination for [full/partial] disallowance of interest abatement claim (or failure of IRS to make final determination within 180 days after claim for abatement), and (3) a notice of determination under section 7623 concerning whistleblower action (notice of determination concerning whistleblower action). Petitioner attached to the petition only a notice of determination concerning whistleblower claim, dated April 19, 2019.

On September 13, 2019, respondent filed a Motion To Dismiss for Lack of Jurisdiction Two Disputed IRS Actions and To Strike. In that motion, respondent asserts that no notice of determination concerning collection action or notice of final determination disallowing a claim for abatement of interest has been issued to petitioner that would permit petitioner to invoke the jurisdiction of this Court, nor has respondent made any other determination with respect to a collection action or interest abatement that would confer jurisdiction upon this Court. On September 30, 2019, petitioner filed an objection to respondent's motion.

**SERVED Oct 09 2019**

This Court is a court of limited jurisdiction. It may therefore exercise jurisdiction only to the extent expressly provided by statute. Breman v. Commissioner, 66 T.C. 61, 66 (1976). In addition, jurisdiction must be proven affirmatively, and a person or entity invoking our jurisdiction bears the burden of proving that we have jurisdiction over the case. See Fehrs v. Commissioner, 65 T.C. 346, 348 (1975); Wheeler's Peachtree Pharmacy, Inc. v. Commissioner, 35 T.C. 177, 180 (1960).

In a case involving a whistleblower action, Internal Revenue Code section 7623(b)(4) provides that “[a]ny determination regarding an award under paragraph (1), (2), or (3) may, within 30 days of such determination, be appealed to the Tax Court (and the Tax Court shall have jurisdiction with respect to such matter).” In Kasper v. Commissioner, 137 T.C. 37, 45 (2011), the Court held that the 30-day period under section 7623(b)(4) begins to run on the date of mailing or personal delivery of the determination to the claimant at his last known address

Other types of IRS notices which may form the basis for a petition to the Tax Court, likewise under statutorily prescribed parameters, are a notice of deficiency, a notice of determination concerning collection action, a notice of determination concerning a request for relief from joint and several liability, a notice of final determination concerning disallowance of a claim for abatement of interest (or failure of the IRS to make a determination within 180 days), a notice of determination of worker classification, and a notice of certification of a seriously delinquent Federal tax debt to the Department of State. No pertinent claims involving I.R.C. sections 6212, 6320/6330, 6015, 6404(h), 7436, or 7345, respectively, appear to be involved in this case.

In her objection, petitioner does not address the jurisdictional allegations in respondent’s motion. Petitioner has not produced or otherwise demonstrated that she has been issued any notice of determination concerning collection action. Petitioner also has not produced or otherwise demonstrated that she has been issued any notice of determination disallowing a claim for abatement of interest or demonstrated that the IRS failed to act on a claim for abatement of interest within 180 days. Accordingly, we will grant respondent’s motion.

Upon due consideration, it is

ORDERED that respondent’s above-referenced motion is granted and so much of this case relating to a notice of determination concerning collection action and a notice of final determination for [full/partial] disallowance of interest

abatement claim (or failure of IRS to make final determination within 180 days after claim for abatement) is dismissed for lack of jurisdiction and is deemed stricken from the record in this case.

The parties are advised that so much of this case relating to a notice of determination concerning whistleblower action remains pending before this Court.

**(Signed) Maurice B. Foley**  
**Chief Judge**

Dated: Washington, D.C.  
October 9, 2019