



Received
05/26/21 06:51 pm

Filed
05/26/21

Barbara-Ann Cromar,
Petitioner

v.

Commissioner of Internal Revenue
Respondent

Electronically Filed
Docket No. 3063-21

Motion to Dismiss for Lack of Jurisdiction



I certify that this document
is a true copy of the original.

Stephanie A. Gervasi, Clerk of the Court

Certificate of Service

SERVED 05/26/21

UNITED STATES TAX COURT

BARBARA-ANN CROMAR,)	
)	
Petitioner,)	
)	
v.)	Docket No. 3063-21
)	
COMMISSIONER OF INTERNAL)	
REVENUE,)	Filed Electronically
)	
Respondent.)	

MOTION TO DISMISS FOR LACK OF JURISDICTION

RESPONDENT MOVES that:

(1) This case be dismissed for lack of jurisdiction upon the ground that no statutory notice of deficiency, as authorized by I.R.C. § 6212 and required by I.R.C. § 6213(a) to form the basis for a petition to this Court, has been sent to petitioner with respect to taxable years 1990 through 2020, nor has respondent made any other determination with respect to petitioner's taxable years 1990 through 2020 that would confer jurisdiction on this Court;

(2) This Court state in its Order of Dismissal that the basis for the dismissal for taxable years 1990 through 2020 is that "no notice of deficiency or notice of determination was issued to petitioner within 150 days or 30 days, respectively, of the filing of the petition"; and,

(3) This Court warn petitioner in its Order of Dismissal that it may impose a penalty under I.R.C. § 6673 if petitioner continues to file similar petitions.

IN SUPPORT THEREOF, respondent respectfully states:

1. The petition was filed with the Tax Court on April 2, 2021, alleging a notice was not received by petitioner for taxable years 1990 through 2020. No documents were attached to the copy of the petition served on respondent.

2. Respondent has diligently searched his records and contacted I.R.S. personnel in an attempt to determine whether a notice of deficiency was issued for petitioner's taxable years 1990 through 2020. Based on said diligent search, and based on a review of respondent's records kept in the ordinary course of business when respondent issues and mails a notice of deficiency to a specific taxpayer, there is no record, information, or other evidence indicating that a notice of deficiency authorized by I.R.C. § 6212 was mailed to petitioner with respect to the taxable years 1990 through 2020.

3. Accordingly, respondent has determined, based upon the foregoing, that no notice of deficiency sufficient to confer jurisdiction on the Court pursuant to I.R.C. §§ 6212 and 6213(a) has been sent to petitioner with respect to the taxable years 1990 through 2020.

4. Respondent has further determined based upon the above-described diligent search that no other determination has been made by respondent that would confer jurisdiction upon this Court.

5. Petitioner has neither produced, nor otherwise demonstrated, that a notice of deficiency or other determination sufficient to confer jurisdiction on this Court was mailed to petitioner as required by I.R.C. § 6213(a) and Tax Court Rule 34(b), or other applicable provisions of the Internal Revenue Code or Rules of this Court.

6. Therefore, respondent moves that this case be dismissed for lack of jurisdiction as to taxable years 1990 through 2020 upon the ground that no statutory notice of deficiency, as authorized by I.R.C. § 6212 and required by I.R.C. § 6213(a) to form the basis for a petition to this Court, has been sent to petitioner with respect to taxable years 1990 through 2020 nor has respondent made any other determination with respect to petitioner's taxable years 1990 through 2020 that would confer jurisdiction on this Court.

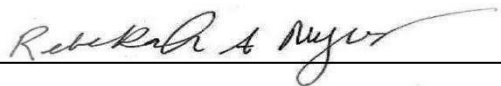
7. Paralegal for respondent's counsel contacted petitioner on or about May 24, 2021, to obtain her views on the granting of this motion. She did not state whether or not she objected to the motion. The paralegal explained that respondent's counsel will characterize her non-response as such and that the Court

may ask for input in writing. Petitioner and her spouse stated that they were recording the conversation, after which the paralegal ended the call.

WHEREFORE, respondent requests that this motion be granted.

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service

Date: May 26, 2021

By: 
REBEKAH A. MYERS
Associate Area Counsel
(Small Business/Self-Employed)
Tax Court Bar No. MR1321
178 S Rio Grande St
Ste 250A
Mail Stop 2000
Salt Lake City, UT 84101
Telephone: 801-799-6899
Email: Rebekah.A.Myers@
IRSCounsel.Treas.Gov

OF COUNSEL:
JOSEPH W. SPIRES
Division Counsel
(Small Business/Self-Employed)
EDWIN A. HERRERA
Area Counsel
(Small Business/Self-Employed:Area 5)

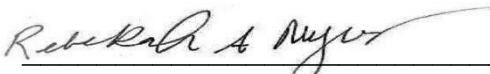
Docket No. 3063-21

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing MOTION TO DISMISS FOR
LACK OF JURISDICTION was served on petitioner by mailing the same on
May 26, 2021 in a postage paid wrapper addressed as follows:

Barbara-Ann Cromar
c/o 9870 N. Meadow Drive
Cedar Hills, UT 84062

Date: May 26, 2021



REBEKAH A. MYERS
Associate Area Counsel (Salt Lake City)
(Small Business/Self-Employed)
Tax Court Bar No. MR1321