



**United States Tax Court**

Washington, DC 20217

Paul Kenneth Cromar

Petitioner

v.

Commissioner of Internal Revenue

Respondent

Docket No. 15701-21

**ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

This case is before the Court on respondent's motion to dismiss for lack of jurisdiction, filed September 9, 2021, on the grounds that: (1) no notices of deficiency or other notices of determination was issued to petitioner for taxable years 1991 through 1995, 1998, and 2006 through 2020, that would permit petitioner to invoke the Court's jurisdiction in this case; and (2) no notices of deficiency or notices of determination concerning collection action was issued in such time for taxable years 1996 through 1997, and 1999 through 2005, that would permit petitioner to invoke the Court's jurisdiction in this case. In his motion, respondent further requests that the Court warn petitioner it may impose an I.R.C. section 6673 penalty. That section authorizes the Court to require a taxpayer to pay to the United States a penalty not in excess of \$25,000 whenever it appears that proceedings have been instituted or maintained by the taxpayer(s) primarily for delay or that the position of the taxpayer(s) in such proceeding is frivolous or groundless.

On October 15, 2021, petitioner filed his objection to respondent's motion. Petitioner essentially does not object to the dismissal of the case upon the grounds stated in respondent's motion.

Taking into account statements made in the petition, statements made in petitioner's objection, and for reasons set forth in respondent's motion, it is

ORDERED that so much of respondent's motion that seeks dismissal of the case is granted. It is further

ORDERED that with respect to each year placed in issue in the petition, this case is dismissed for lack of jurisdiction upon the ground stated in respondent's motion.

Although an I.R.C. section 6673 penalty will not be imposed here, petitioner is admonished that the Court will consider imposing such a penalty in future cases commenced by petitioner seeking similar relief under similar circumstances.

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



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

*Stephanie A. Servoss*, Clerk of the Court

**Entered and Served 10/20/21**