

(RSI)

UNITED STATES TAX COURT

WASHINGTON, DC 20217

RAYMOND [REDACTED],  
Petitioner  
v.  
COMMISSIONER OF INTERNAL REVENUE,  
Respondent

Docket No. [REDACTED]-07L.

FILED
RECORDED
[Handwritten initials]
U.S. JUDGE
FILES

ORDER AND ORDER OF DISMISSAL FOR LACK OF JURISDICTION

Pursuant to notice, this case was called from the calendar for the Court's Motions Session in Washington, D.C., on Wednesday, [REDACTED], 2008, for hearing on (1) respondent's Motion To Dismiss For Lack Of Jurisdiction, filed [REDACTED], 2007, and (2) respondent's Motion To Withdraw Respondent's Motion To Dismiss For Lack Of Jurisdiction, filed [REDACTED], 2007. Counsel for respondent appeared and was heard. In contrast, there was no appearance by or on behalf of petitioner, nor did petitioner file either a written statement pursuant to Tax Court Rule 50(c) or an objection or other response to respondent's second aforementioned motion or respond to the Court's Order dated [REDACTED] 2008, requiring the filing of a report on or before [REDACTED] 2008.

At the aforementioned hearing, counsel for respondent orally moved to dismiss this case for lack of jurisdiction.

For reasons appearing more fully in the transcript of proceedings for the aforementioned motions hearing, it is hereby

ORDERED that respondent's Motion To Withdraw Respondent's Motion To Dismiss For Lack Of Jurisdiction, filed December 31, 2007, is granted. It is further

ORDERED that respondent's Motion To Dismiss For Lack Of Jurisdiction, filed [REDACTED] 2007, is deemed to be withdrawn. It is further

SERVED [REDACTED] 2008

ORDERED that respondent's oral motion, made [REDACTED], 2008, is granted, and this case is dismissed for lack of jurisdiction on the ground that there has been no showing that respondent issued a valid final notice of intent to levy to petitioner in respect of the taxable year 2001.



(Signed) [REDACTED]  
[REDACTED] Trial Judge

ENTERED: [REDACTED] 2008