

UNITED STATES TAX COURT

WASHINGTON, DC 20217

CHESTER E. & TRACEY J. DAVIS, )  
 )  
 Petitioners )  
 )  
 v. ) Docket No. 4284-06L.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

O R D E R

On June 12, 2006, respondent filed a Motion to Dismiss for Lack of Jurisdiction as to Tracey J. Davis moving that this case insofar as it relates to any purported liabilities for Tracey J. Davis for the taxable year 2001, be dismissed for lack of jurisdiction upon the ground that no notice of determination has been sent to Tracey J. Davis with respect to the taxable year 2001, nor has respondent made any other determination with respect to Tracey J. Davis's taxable year 2001 that would confer jurisdiction on this Court. An objection to respondent's motion was filed on July 3, 2003.

This Court's jurisdiction to review certain collection activity by the Internal Revenue Service depends, in part, upon the issuance of a valid notice of determination by an Internal Revenue Service Appeals Officer under I.R.C. section 6320 or 6330. Offiler v. Commissioner, 114 T.C. 492 (2000); I.R.C. Sec. 6320(c) and 6330(d)(1); Rule 330(b), Tax Court Rules of Practice and Procedure. Petitioners have not established that a notice of determination, or any other notice, sufficient to confer jurisdiction on this Court has been sent to petitioner Tracey J. Davis for the taxable year 2001. Accordingly, it is

ORDERED that respondent's motion to dismiss filed June 12, 2006, is granted and this case is dismissed for lack of jurisdiction as to petitioner Tracey J. Davis's taxable year 2001.

**(Signed) John O. Colvin**

John O. Colvin  
Chief Judge

Dated: Washington, D.C.  
July 31, 2006