Buczek v. Commissioner, 143 T. C. 301 (2014)

In Buczek v. Commissioner, the U. S. Tax Court clarified its jurisdiction over disregarded hearing requests under I. R. C. sec. 6330(g). The court upheld its authority to review the IRS's determination that a taxpayer's request for a collection due process hearing is frivolous, but dismissed the case for lack of jurisdiction because the petitioner, Daniel Richard Buczek, failed to raise any non-frivolous issues in his request. This ruling reinforces the court's role in overseeing IRS determinations while maintaining the statutory limits on judicial review of frivolous claims.

Parties

Daniel Richard Buczek, the petitioner, filed a case against the Commissioner of Internal Revenue, the respondent, in the United States Tax Court. Buczek represented himself pro se, while John M. Janusz appeared as counsel for the Commissioner.

Facts

On November 13, 2013, the Commissioner sent Buczek a final notice of intent to levy to collect his unpaid Federal income tax and interest assessed for 2009. Buczek returned the notice to the Appeals Office on November 20, 2013, with a timely filed Form 12153, Request for a Collection Due Process or Equivalent Hearing, along with seven additional pages. Each page of the notice was marked with statements such as "Pursuant to UCC 3-501," "Refused from the cause," "Consent not given," and "Permission DENIED. " Buczek did not check any boxes on the Form 12153 but wrote "common law hearing" on the line for other reasons for requesting the hearing. He did not request any collection alternatives, assert inability to pay the tax, seek relief under section 6015, or raise any other relevant issues related to the unpaid tax or proposed levy. The Appeals Office, after determining Buczek's disagreement was frivolous, issued a "disregard letter" on March 12, 2014, stating it was disregarding his entire hearing request under I. R. C. sec. 6330(g) and returning it to the IRS Collection Division to proceed with collection.

Procedural History

Buczek and his wife filed a petition in docket No. 1390-14 on January 27, 2014, seeking review of a notice of deficiency for an unspecified year. The court dismissed Buczek from that case for lack of jurisdiction on April 24, 2014, and ordered the notice of the disregard letter to be filed as an imperfect petition to commence this case regarding the collection of his 2009 tax liability. Buczek filed an amended petition on May 5, 2014. On July 2, 2014, the Commissioner filed a motion to dismiss for lack of jurisdiction, which was the matter before the court.

Issue(s)

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Whether the Tax Court has jurisdiction to review the Commissioner's determination to disregard a taxpayer's request for a Collection Due Process hearing under I. R. C. sec. 6330(g) when the request raises no issues specified in I. R. C. sec. 6330(c)(2)?

Rule(s) of Law

The Tax Court has jurisdiction under I. R. C. sec. 6330(d)(1) to review the Commissioner's determination to disregard a taxpayer's request for a Collection Due Process hearing if the request raises issues specified in I. R. C. sec. 6330(c)(2). I. R. C. sec. 6330(g) prohibits judicial review of portions of a hearing request determined to be frivolous. The court's jurisdiction depends on the issuance of a valid notice of determination and a timely petition for review.

Holding

The Tax Court held that it has jurisdiction to review the Commissioner's determination to disregard a taxpayer's request for a Collection Due Process hearing if the request raises issues under I. R. C. sec. 6330(c)(2). However, because Buczek did not raise any such issues, the court lacked jurisdiction to review the Commissioner's determination to proceed with collection and granted the Commissioner's motion to dismiss for lack of jurisdiction.

Reasoning

The court reasoned that its jurisdiction under I. R. C. sec. 6330(d)(1) is triggered by a valid notice of determination and a timely petition for review. The court's decision in Thornberry v. Commissioner, 136 T. C. 356 (2011), established that it has jurisdiction to review the Commissioner's determination that a taxpayer's request for a hearing is frivolous. However, in Thornberry, the taxpayers had raised legitimate issues under I. R. C. sec. 6330(c)(2) in their hearing request, which were deemed excluded from the frivolous portions of the request. In contrast, Buczek's request did not raise any such issues, and thus, there were no issues to be excluded from the frivolous portions of his request. The court emphasized that I. R. C. sec. 6330(g) prohibits judicial review of the frivolous portions of a hearing request but does not prohibit review of the determination that the request is frivolous. Since Buczek's request did not raise any non-frivolous issues, the court lacked jurisdiction to review the Commissioner's determination to proceed with collection.

Disposition

The court granted the Commissioner's motion to dismiss for lack of jurisdiction.

Significance/Impact

The Buczek decision clarifies the scope of the Tax Court's jurisdiction over disregarded hearing requests under I. R. C. sec. 6330(g). It upholds the court's authority to review the Commissioner's determination that a taxpayer's request for a

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hearing is frivolous, thereby protecting taxpayers from arbitrary determinations. However, it also reinforces the statutory limits on judicial review of frivolous claims, ensuring that taxpayers must raise legitimate issues to invoke the court's jurisdiction. The decision distinguishes Buczek's case from Thornberry, highlighting the importance of raising non-frivolous issues in a hearing request to maintain the court's jurisdiction over the Commissioner's determinations.

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