Buczek v. Commissioner, 143 T. C. No. 16 (2014)

In Buczek v. Commissioner, the U. S. Tax Court upheld its jurisdiction to review the IRS's determination to disregard a taxpayer's hearing request as frivolous, affirming the precedent set in Thornberry. Daniel Buczek's request for a collection due process hearing was dismissed as frivolous by the IRS, and the court found it lacked jurisdiction over the case due to the absence of legitimate issues in Buczek's request. This ruling underscores the court's authority to scrutinize IRS decisions while clarifying the limits of judicial review in cases involving frivolous claims.

Parties

Daniel Richard Buczek, Petitioner, pro se, and Commissioner of Internal Revenue, Respondent, represented by John M. Janusz.

Facts

Daniel Richard Buczek received a final notice of intent to levy to collect his unpaid federal income tax and interest for 2009. In response, Buczek submitted a Form 12153, Request for a Collection Due Process or Equivalent Hearing, along with seven additional pages. Each page of the notice of intent to levy was stamped with phrases indicating Buczek's rejection of the notice. On the Form 12153, Buczek did not check any boxes for specific issues but wrote "common law hearing" as the reason for his request. The attached pages did not raise any relevant issues related to the unpaid tax or the proposed levy.

Procedural History

The Appeals Office sent Buczek a letter on March 12, 2014, disregarding his hearing request under the authority of I. R. C. § 6330(g) due to its frivolous nature. Buczek and his wife filed a notice of the disregard letter in another docket, which the court dismissed Buczek from for lack of jurisdiction. The court ordered the notice to be filed as an imperfect petition in this case. Buczek filed an amended petition, and the Commissioner filed a motion to dismiss for lack of jurisdiction on July 2, 2014.

Issue(s)

Whether the U. S. Tax Court has jurisdiction to review the Commissioner's determination to disregard Buczek's entire hearing request as frivolous under I. R. C. § 6330(g)?

Rule(s) of Law

I. R. C. § 6330(g) allows the Appeals Office to disregard any portion of a taxpayer's hearing request that is deemed frivolous or reflects a desire to delay or impede federal tax administration, treating it as if it were never submitted. I. R. C. § 6330(d)(1) grants the Tax Court jurisdiction to review determinations made by the

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Appeals Office in response to a valid hearing request.

Holding

The U. S. Tax Court lacks jurisdiction to review the Commissioner's determination to disregard Buczek's entire hearing request as frivolous because Buczek did not raise any issues specified in I. R. C. § 6330(c)(2) that may be considered in an administrative hearing.

Reasoning

The court affirmed its jurisdiction to review the Commissioner's determination that a taxpayer's hearing request is frivolous, as established in Thornberry v. Commissioner. However, the court distinguished Buczek's case from Thornberry, noting that Buczek's request did not raise any legitimate issues under I. R. C. § 6330(c)(2). The court emphasized that I. R. C. § 6330(g) prohibits judicial review of the portions of a hearing request determined to be frivolous, and since Buczek's entire request was properly treated as if it had never been submitted, the court lacked jurisdiction to review the Commissioner's determination to proceed with collection.

The court analyzed the differences between Buczek's case and Thornberry, where the taxpayers had raised legitimate issues in their hearing request. The court clarified that its jurisdiction to review the Appeals Office's determination under I. R. C. § 6330(g) does not violate or eviscerate the statute but serves to protect taxpayers from arbitrary and capricious determinations.

Disposition

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

Significance/Impact

Buczek v. Commissioner reaffirmed the Tax Court's jurisdiction to review IRS determinations under I. R. C. § 6330(g) while clarifying the limits of such review. The case distinguishes between hearing requests that raise legitimate issues and those that do not, impacting how taxpayers must frame their requests to ensure judicial review. This ruling reinforces the importance of raising specific issues under I. R. C. § 6330(c)(2) to maintain the court's jurisdiction and highlights the court's role in overseeing the IRS's application of the frivolous submission rule.

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