

Silva

UNITED STATES TAX COURT

Los Angeles, CA 90012

1988-7 114:22

Abra M. Summers)
)
 Petitioner,)
)
 v.)
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

L.A. DISTRICT COURT

Docket No. 15384-97

ORDER OF DISMISSAL AND DECISION

This case was called from the calendar of the Court's trial session at Los Angeles, California on July 27, 1998. Petitioner appeared and declined to present evidence as to her income, expenses, deductions, or credits for the taxable year 1993. Counsel for respondent appeared and orally moved for dismissal of the case for failure to state a claim, for entry of a decision in accordance with the notice of deficiency, and for imposition of a penalty under I.R.S. section 6673.

On July 23, 1998, petitioner had filed a Motion For Summary Judgement alleging various tax protester grounds. On July 27, 1998, petitioner filed a Motion for Continuance on the ground that a collateral suit in Federal District Court for the Central District was filed. We have reviewed the complaint filed in that suit and conclude that it is not relevant to the instant proceedings.

The petition filed in this case, petitioner's Reply, petitioner's attempted discovery, and her Motion to Dismiss filed July 1, 1998, and denied by the Court, all raise arguments against the tax system, as petitioner contends in the Motion for Summary Judgement, that have been routinely rejected by this Court and others, including the 9th Circuit Court of Appeals, to which this case is appealable. We perceive no need to refute these arguments with somber reasoning and copious amounts of precedent; to do so might suggest that these arguments have some merit. Crain v. Commissioner, 737 F.2d 1417 (5th Cir. 1984). Petitioner has not raised any justiciable issues in her pleadings.

At the calendar call, the Court advised petitioner of the provisions of section 6673 and that the arguments raised by her have been routinely held to be frivolous. The Court further indicated that it would be inclined to rule for respondent on the motion for damages unless petitioner reconsidered her position.

As indicated, petitioner refused to give evidence as to the merits of her tax liability. Premises considered, it is

ORDERED that petitioner's Motion for Continuance is denied; further, it is

ORDERED that petitioner's Motion for Summary Judgment is denied; further, it is

ORDERED that respondent's oral motion to dismiss is granted, and the case is dismissed for failure to state a claim and for lack of prosecution; further, it is

ORDERED and DECIDED that there is a deficiency in income tax due from petitioner for the taxable year 1993 in the amount of \$4,022.00;

That there is an addition to tax due from petitioner for the taxable year 1993 under the provisions of I.R.C. section 6651(a)(1) in the amount of \$1,005.50;

That there is an addition to tax due from petitioner for the taxable year 1993 under the provisions of I.R.C. section 6654(a) in the amount of \$168.51; and

That petitioner is required to pay a penalty to the United States in the amount of \$3,000.00 under the provisions of I.R.C. section 6673.

(Signed) Larry L. Nameroff

Larry L. Nameroff
Special Trial Judge

ENTERED: AUG -7 1998