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1. Article Addressed to:

Judge Mark V. Holmes
 United States Tax Court, Room 420
 400 Second Street, N.W.
 Washington, D.C. 20217

 2. Article Number
 (Transfer from service label)

7004 2510 0000 4141 4010

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X Agent Addressee

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 10/06/2006 (800)275-8777 03:59:31 PM

===== Sales Receipt =====
 Product Sale Unit Final
 Description Qty Price Price

WASHINGTON DC 20217 \$1.59
 First-Class
 5.60 oz.
 Return Rcpt (Green \$1.85
 Card)
 Certified \$2.40
 Label #: 70042510000041414010
 =====
 Issue PVI: \$5.84

=====
 Total: \$5.84

Paid by:
 Cash \$6.00
 Change Due: -\$0.16

Bill#:1000500037253
 Clerk:06

All sales final on stamps and postage.
 Refunds for guaranteed services only.
 Thank you for your business.
 Customer Copy

7004 2510 0000 4141 4010

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com®

WASHINGTON DC 20217 **OFFICIAL USE**

Postage	\$	\$1.59
Certified Fee		\$2.40
Return Receipt Fee (Endorsement Required)		\$1.85
Restricted Delivery Fee (Endorsement Required)		\$0.00
Total Postage & Fees	\$	\$5.84



Sent To **Judge Mark V. Holmes**
 Street, Apt. No.;
 or PO Box No. **400 Second St. NW Room 420**
 City, State, ZIP+4 **Washington, D.C. 20217**

Robert A. McNeil
4400 Memorial Dr. #1200
Houston, Texas 77007
713-806-5199

October 6, 2006

SENT VIA CERTIFIED MAIL

Judge Mark V. Holmes
United States Tax Court, Room 420
400 Second Street, N.W.
Washington, D.C. 20217

Subject: **Motion To Dismiss For Lack Of Subject Matter Jurisdiction**
Robert Allen McNeil v COMMISSIONER OF INTERNAL REVENUE
Docket No. 1541-06

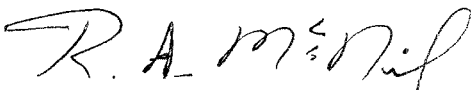
Dear Judge Holmes:

Enclosed, please find one (1) original and four (4) copies of the Motion To Dismiss For Lack Of Subject Matter Jurisdiction, related to the above-referenced case.

Please review and issue your ruling at your earliest convenience.

Thank you.

Sincerely,



Robert A. McNeil
Pro Se Plaintiff

Enclosure: Motion To Dismiss For Lack Of Subject Matter Jurisdiction
1 Original + 4 Copies

Cc: Mr. W. Lance Stodghill
General Attorney
Department of the Treasury
Internal Revenue Service
Office of Chief Counsel
Small Business/Self-Employed Division Counsel
8701 S. Gessner, Suite 710
Houston, Texas 77074
(With 1 Original)

Court
Copy

Robert Allen McNeil)
)
Pro Se Plaintiff,)
) Docket No.: 1541-06
v.)
) **MOTION TO DISMISS FOR**
COMMISSIONER OF INTERNAL REVENUE) **LACK OF SUBJECT MATTER**
) **JURISDICTION**
)
Respondent.)
_____)

Pro Se Plaintiff
Robert Allen McNeil
4400 Memorial Dr. #1200
Houston, Texas 77007
County of Harris
Phone 713-806-5199

PLAINTIFF'S MOTION TO DISMISS

FOR

LACK OF SUBJECT MATTER JURISDICTION

NOW COMES THE PLAINTIFF, Robert Allen McNeil, presenting the following Motion To Dismiss For Lack Of Subject Matter Jurisdiction to this Honorable Court, and presenting the following:

- 1) Robert Allen McNeil, residing at 4400 Memorial Dr. #1200, Houston, Texas, Harris County, is the Plaintiff. The Plaintiff is an individual and a natural person, and is not acting in any corporate capacity and Plaintiff has

never acted in a corporate capacity. The Plaintiff is a Pro Se Plaintiff, acting without benefit of counsel at the present time. The Plaintiff is held to a less stringent standard than professional attorneys. See **Haines v Kerner**, 404 US 519-521 (1972).

- 2) That the relief sought herein is provided under Federal Rules of Civil Procedure Rule 12(b)(1).

*Rule 12(b): "Every defense, in law or fact, to a claim for relief in any pleading, whether a claim, counterclaim, cross-claim, or third-party claim, shall be asserted in the responsive pleading thereto if one is required, **except that the following defenses may at the option of the pleader be made by motion:** (1) lack of jurisdiction over the subject matter, (2) lack of jurisdiction over the person, (3) improper venue, (4) insufficiency of process, (5) insufficiency of service of process, (6) failure to state a claim upon which relief can be granted, (7) failure to join a party under Rule 19."... [emphasis added]*

- 3) That the relief sought herein is provided under Federal Rules of Civil Procedure Rule 12(b)(2).

*Rule 12(b): "Every defense, in law or fact, to a claim for relief in any pleading, whether a claim, counterclaim, cross-claim, or third-party claim, shall be asserted in the responsive pleading thereto if one is required, **except that the following defenses may at the option of the pleader be made by motion:** (1) lack of jurisdiction over the subject matter, (2) lack of jurisdiction over the person, (3) improper venue, (4) insufficiency of process, (5) insufficiency of service of process, (6) failure to state a claim upon which relief can be granted, (7) failure to join a party under Rule 19."... [emphasis added]*

- 4) That the relief sought herein is provided under Federal Rules of Civil Procedure Rule 12(b)(3).

*Rule 12(b): "Every defense, in law or fact, to a claim for relief in any pleading, whether a claim, counterclaim, cross-claim, or third-party claim, shall be asserted in the responsive pleading thereto if one is required, **except that the following defenses may at the option of the pleader be made by motion:** (1) lack of jurisdiction over the subject matter, (2) lack of jurisdiction over the person, (3) improper venue, (4) insufficiency of process, (5) insufficiency of service of process, (6) failure to state a claim upon which relief can be granted, (7) failure to join a party under Rule 19."... [emphasis added]*

- 5) That the relief sought herein is provided under Federal Rules of Civil Procedure 12(h)(3).

Rule 12(h)(3): "Whenever it appears by suggestion of the parties or otherwise that the court lacks jurisdiction of the subject matter, the court shall dismiss the action."

- 6) That the U.S. Tax Court is a Federal court of record established by Congress under Article I of the Constitution of the United States.

- 7) That Congress created the Tax Court to provide a judicial forum in which affected persons could dispute tax deficiencies determined by the Commissioner of Internal Revenue prior to payment of the disputed amounts.

- 8) That the jurisdiction of the Tax Court includes the authority to hear tax disputes concerning notices of deficiency, notices of transferee liability, certain types of declaratory judgment, readjustment and adjustment of partnership items, review of the failure to abate

interest, administrative costs, worker classification, relief from joint and several liability on a joint return, and review of certain collection actions.

- 9) That the jurisdiction of the Tax Court does not include the authority to hear cases concerning allegations of fraud.

Wherefore: The undersigned hereby moves this honorable court to dismiss this case at this time for lack of subject matter jurisdiction.

And the undersigned hereby moves this honorable court to dismiss this case at this time for lack of jurisdiction over the Plaintiff.

And the undersigned hereby moves this honorable court to dismiss this case at this time for improper venue for hearing cases concerning allegations of fraud.

DATED: October 6, 2006

The undersigned does hereby declare and depose that the preceding statements are all made of his own certain knowledge, are true, and are made under the pain and penalty of perjury, except those statements specifically made upon information and belief, and the same are verily believed to be true.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "R.A. McNeil", written over a horizontal line.

Robert A. McNeil
Pro Se Plaintiff

Docket 1541-06

CERTIFICATE OF SERVICE

(Pursuant to Rule 21)

This is to certify that a copy of the foregoing paper was served on W. Lance Stodghill by mailing the same by Certified Mail on October 6, 2006 in a postage-paid wrapper addressed to W. Lance Stodghill at 8701 S. Gessner, Suite 710, Houston, Texas 77074.

Dated: October 6, 2006



Robert A. McNeil
Pro Se Plaintiff