

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

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

2. Article Number

(Transfer from service label)

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

 X *Jade Hicks*
 Agent AddresseeB. Received by (*Printed Name*)

C. Date of Delivery

D. Is delivery address different from item 1?  YesIf YES, enter delivery address below:  No

3. Service Type

 Certified Mail Express Mail Registered Return Receipt for Merchandise Insured Mail C.O.D.4. Restricted Delivery? (*Extra Fee*) Yes

7004 2510 0000 4141 4027

HOUSTON, Texas  
 770199998  
 4841490048-0095  
 10/06/2006 (800)275-8777 04:00:44 PM

===== Sales Receipt =====

| Product Description                         | Sale Unit Qty Price  | Final Price |
|---|----------------------|-------------|
| HOUSTON TX 77074<br>First-Class<br>1.90 oz. |                      | \$0.63      |
| Return Rcpt (Green<br>Card)                 |                      | \$1.85      |
| Certified<br>Label #:                       | 70042510000041414027 | \$2.40      |
| Issue PVI:                                  |                      | \$4.88      |

=====  
 Total: \$4.88

Paid by:  
 Cash \$5.00  
 Change Due: -\$0.12

Bill#:1000500037261  
 Clerk:06

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

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

For delivery information visit our website at [www.usps.com](http://www.usps.com)®

HOUSTON TX 77074

|   |                |
|---|----------------|
| Postage   | \$ 0.63        |
| Certified Fee                                     | \$2.40         |
| Return Receipt Fee<br>(Endorsement Required)      | \$1.85         |
| Restricted Delivery Fee<br>(Endorsement Required) | \$0.00         |
| <b>Total Postage &amp; Fees</b>                   | <b>\$ 4.88</b> |



Sent To

W. LANCE Stodghill - I.R.S.  
 Street, Apt. No.;  
 or PO Box No. 8701 S. GESSNER, Suite 710  
 City, State, ZIP+4 Houston, Tx 77074

7004 2510 0000 4141 4027

**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

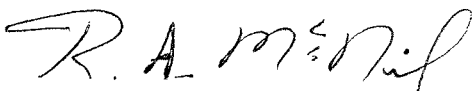
Dear Judge Holmes:

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)

IRS Copy

UNITED STATES TAX COURT  
Washington, D.C. 20217

Robert Allen McNeil )  
 )  
 Pro Se Plaintiff, )  
 )  
 v. )  
 )  
 COMMISSIONER OF INTERNAL REVENUE )  
 )  
 Respondent. )  
 \_\_\_\_\_ )

Docket No.: 1541-06

**MOTION TO DISMISS FOR  
LACK OF SUBJECT MATTER  
JURISDICTION**

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

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**PLAINTIFF'S MOTION TO DISMISS**

**FOR**

**LACK OF SUBJECT MATTER JURISDICTION**

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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.

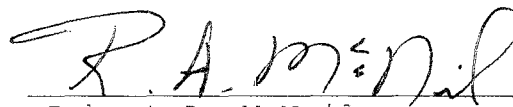
And the undersigned hereby moves this honorable court to dismiss this case at this time for lack of jurisdiction over the Plaintiff.

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 cursive script, reading "R. A. McNeil", written over a horizontal line.

Robert A. McNeil  
Pro Se Plaintiff



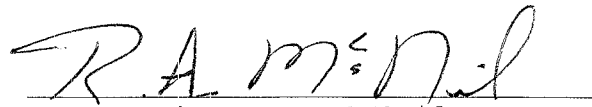
Docket 1541-06

**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

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

Robert A. McNeil  
Pro Se Plaintiff