

ID: CCA_2009012116501453

Number: **200911015**

Release Date: 3/13/2009

Office:

UILC: 6651.00-00

From:

Sent: Wednesday, January 21, 2009 4:50:15 PM

To:

Cc:

Subject: FW: Voccola v. Commissioner T.C. Memo. 2009-11

asked me to respond to your question regarding § 6651(a)(2) jurisdiction. I have attached Chief Counsel Notice 1999-111. Issue 3 in the Notice, which is found on page 4, directly addresses your question. I have also attached the Nemerov case that is cited in the Notice. In sum, Section 6214(a) states that “the Tax Court shall have jurisdiction . . . to determine whether any additional amount, or any addition to the tax should be assessed.” The legislative history behind this section states that the Tax Court has jurisdiction over additions to tax for failure to pay pursuant to section 6651(a)(2) where the court has jurisdiction to redetermine the underlying tax deficiency.

Please feel free to contact me if you have any further questions.

Thank you,