

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

Staci J. Armstrong,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 20666-13 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

After receipt of a document from petitioner filed September 12, 2013, as an imperfect petition to commence the above-captioned case, the Court by Order dated September 25, 2013, directed petitioner, on or before November 12, 2013, to file a proper amended petition and to pay the Court's filing fee. No such amended petition or payment for the filing fee has been received.

On October 18, 2013, petitioner filed a Motion To Dismiss for Lack of Jurisdiction stating inter alia:

For the record, this Petitioner's MOTION is provided as a "position statement" and in no manner, form, or intent grants the United States Tax Court jurisdiction over the Petitioner as she remains 'without the geo/legislative (^) United States jurisdiction'.

That being understood, PETITIONER REQUESTS that this case, related to the IRS Collection Due Process claims, be dismissed for lack of jurisdiction upon the grounds (1) that petitioner is not subject to or under the dominion or control of the National Government for its income tax due to the Legislative Intent of the Sixteenth Amendment which levied the federal income tax only upon the National Government without regard to the Rule of Apportionment, (2) for reason that Petitioner has not willfully or knowingly with full intent made a 'voluntary election' to allow her earnings to be treated like that of a US Resident Alien per 26 CFR §1.871-1(a), (3) that the National Government created a legislative term "Nonresident alien individual" to describe American Nationals in such an obtuse manner in order to obfuscate the nature of its 'voluntary election' in order to impose a tax upon American Nationals when no tax has been

**SERVED Oct 22 2013**

levied as explained in 26 CFR §1.871-1(a) and at 26 USC §6013 (g) or (h), (4) that the Petitioner cannot be identified as a statutory legal fiction such as a "U.S. person", or "U.S. citizen" but is in fact a sovereign American National, (5) that the IRS has fraudulently used a self-created Substitute for Return [SFR] under pretense of authority at 26 USC §6020(b) not granted or provided for those within the IRS in the attempt to compel Petitioner to associate with the National Government for purposes of taxation, (6) the fraudulent SFR of the IRS was sent in the US Mail, and (7) that the jurisdiction of the United States Tax Court lacks jurisdictional authority over the jurisdiction of the 50 states of the Union, the Constitutional Republic.

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(^) Geo/legislative jurisdiction refers to the geographical and legislative jurisdiction of the National Government meaning the District of Columbia and its' US Territories, et al. An abode, geographically or legislatively by statute, is a; "Tax Home" per 26 USC §911(d)(3) for others, but not this Petitioner.

Accordingly, it appearing that petitioner does not intend to file an amended petition and pay the filing fee as directed in the Court's Order dated September 25, 2013, we will dismiss this case for lack of jurisdiction on our motion.

Upon due consideration of the foregoing, it is

ORDERED that petitioner's Motion To Dismiss for Lack of Jurisdiction, filed October 18, 2013, is denied. It is further

ORDERED that, on the Court's own motion, this case is dismissed for lack of jurisdiction.

**(Signed) Michael B. Thornton**  
**Chief Judge**

ENTERED: **OCT 22 2013**