

In the United States Court of Federal Claims

No. 19-1234T
(Filed: August 28, 2019)

GORDON PEKRUL, *
 *
 Plaintiff, *
 *
 v. * Pro Se Plaintiff; Tax; Liens; Tax Court;
 * Garnishment; Jurisdiction; Sua Sponte
 * Dismissal
 *
 THE UNITED STATES, *
 *
 Defendant. *

Gordon Pekarul, Scottsdale, AZ, pro se.

OPINION AND ORDER

SWEENEY, Chief Judge

This case arises out of pro se plaintiff Gordon Pekarul’s complaint concerning liens filed by the Internal Revenue Service (“IRS”) and the related garnishments of his social security payments. Specifically, Mr. Pekarul alleges that the IRS lacked jurisdiction to place the liens and garnish his payments. The court, for the reasons discussed below, dismisses the complaint for lack of jurisdiction sua sponte.

I. BACKGROUND

A. Statutory and Regulatory Context

A United States citizen or resident with gross income above a certain amount in a taxable year is generally subject to tax and must file a tax return for that year. I.R.C. § 6012(a)(1) (2012). The IRS has several tools at its disposal to collect unpaid taxes. There is an automatic statutory lien on all real and personal property of a delinquent taxpayer in the amount of any taxes that remain unpaid after the IRS issues a notice and demand for payment of such taxes. Id. § 6321. After establishing a tax lien, the IRS may then levy upon the delinquent taxpayer’s property (whether or not a public notice of such lien is filed) by seizing and selling property or by garnishing wages. Id. § 6331(a)-(b); see also Treas. Reg. § 301.6331-1(a)(1) (2018) (“Levy may be made by serving a notice of levy on any person in possession of, or obligated with respect to, property or rights to property subject to levy, including receivables, bank accounts, evidences of debt, securities, and salaries, wages, commissions, or other compensation.”).

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AUG 28 2019

