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03/24/23

Vantha Kem,

Petitioner

v.

Commissioner of Internal Revenue

Respondent

Electronically Filed
Docket No. 22944-22
Document No. 14

First Supplement to Response to Objection to Motion to Dismiss for Lack of Jurisdiction

SERVED 03/24/23

UNITED STATES TAX COURT

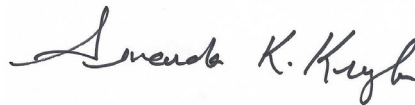
VANTHA KEM,)	
)	
Petitioner,)	
)	
v.)	Docket No. 22944-22
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent.)	

**SUPPLEMENT TO RESPONDENT’S RESPONSE TO PETITIONER’S
OBJECTION TO MOTION TO DISMISS FOR LACK OF JURISDICTION**

PURSUANT to this Court’s order dated January 17, 2023, respondent filed “Respondent’s Response to Petitioner’s Objection to Motion to Dismiss for Lack of Jurisdiction on February 6, 2023. Subsequent to that response, the IRS issued a refund to the petitioner representing her economic impact payment. Attached as Exhibit A is a literal transcript of petitioner’s 2021 account showing that a refund was issued on February 15, 2023.

WHEREFORE, respondent requests that the motion to dismiss for lack of jurisdiction be granted.

DRITA TONUZI
Deputy Chief Counsel (Operations)
Internal Revenue Service



Date: 3/24/23

By: _____

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(Small Business/Self-Employed)



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 02-23-2023
Response Date: 02-23-2023
Tracking Number: 103911425301

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2021

TAXPAYER IDENTIFICATION NUMBER: XXX-XX [REDACTED]

VANT KE
6757 L

POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00
ACCRUED INTEREST 0 00 AS OF Mar 06, 2023
ACCRUED PENALTY: 0.00 AS OF: Mar. 06, 2023

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS 01
FILING STATUS: Single
ADJUSTED GROSS INCOME: 0 00
TAXABLE INCOME: 0.00
TAX PER RETURN 0 00
SE TAXABLE INCOME TAXPAYER: 0.00
SE TAXABLE INCOME SPOUSE: 0 00
TOTAL SELF EMPLOYMENT TAX 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 15, 2022
PROCESSING DATE Feb. 28, 2022

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20220605	02-28-2022	\$0.00
n/a	14211-424-14370-2			
290	Additional tax assessed 00-00-0000	20211005	03 29 2021	\$0 00
n/a	16254-999-05011-1			
290	Additional tax assessed 00-00-0000	20211805	05-24-2021	\$0.00
n/a	16254-999-05011-1			
971	Notice issued CP 0013		02-28-2022	\$0.00
960	Appointed representative		05 25 2022	\$0 00
766	Credit to your account		04-15-2022	-\$1,400.00
290	Additional tax assessed 00 00 0000	20230605	02-27-2023	\$0.00
n/a	89254 439 05804 3			
971	Notice issued CP 0021		02-27-2023	\$0.00
846	Refund issued		02-15-2023	\$1,462.57
776	Interest credited to your account		02 27 2023	\$62 57

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