

T.C. Memo. 2007-170

UNITED STATES TAX COURT

DANIELLE N. DUBOIS-MATTHEWS, Petitioner v.
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 25318-06.

Filed July 2, 2007.

Danielle N. Dubois-Matthews, pro se.

Robert W. Mopsick, for respondent.

MEMORANDUM OPINION

LARO, Judge: Respondent moves the Court to dismiss this case for lack of jurisdiction, asserting that petitioner's petition was not filed within the time prescribed by section

6213(a).¹ For the reasons stated below, we shall grant respondent's motion.

Background

On August 3, 2006, respondent determined petitioner was liable for a deficiency of \$3,532 for 2004 and issued a notice of deficiency to petitioner's last known address. The notice of deficiency lists November 1, 2006, as the last date to petition the Court. Petitioner's petition to redetermine respondent's determination is dated November 21, 2006, and was received and filed by the Court on December 8, 2006. In her petition, petitioner states that she is aware that she missed the deadline for filing a petition with the Court, but she requests an extension. Petitioner resided in Newark, New Jersey, when the petition was filed.

Discussion

The jurisdiction of this Court depends on the timely filing of a petition. Rule 13(c). Section 6213(a) requires that petitioner's petition to redetermine the deficiency be filed with the Court within 90 days after the notice of deficiency was mailed.

The notice of determination was mailed to petitioner's last known address by certified mail on August 3, 2006, and the

¹ Section references are to the Internal Revenue Code, and Rule references are to the Tax Court Rules of Practice and Procedure.

applicable 90-day period expired on Wednesday, November 1, 2006. The petition was filed on December 8, 2006, 127 days after the mailing of the notice of deficiency. While petitioner acknowledges that she missed the deadline of November 1, 2006, and requests an extension of that deadline, we have no authority to grant that request. To invoke our jurisdiction in this case petitioner was required to meet the filing requirements of section 6213(a). Given that the petition was filed untimely, we shall grant respondent's motion to dismiss this case for lack of jurisdiction.

An appropriate order of
dismissal will be entered.