

Commissioner, 76 T.C. 228, 231 (1981); Lewy v. Commissioner, 68 T.C. 779, 783-784 (1977); see also Smith v. Commissioner, 140 T.C. 48, 54 (2013).

Mrs. Tounsi was outside the United States in Costa Rica at the time the notice of deficiency was mailed, and she experienced a delay in receipt of the notice.

Although we are uncertain as to Mr. Tounsi's whereabouts at the time the notice of deficiency was mailed, where a joint notice of deficiency is sent to a husband and wife, and either of them is outside the United States, the 150-day rule applies to both. Camous v. Commissioner, 67 T.C. 721, 734-736 (1977); Brunner v. Commissioner, T.C. Memo. 1983-525. Under the circumstances, we conclude that the petition in this case was timely filed.

Upon due consideration and for cause, it is

ORDERED that respondent's Motion to Dismiss for Lack of Jurisdiction filed June 27, 2013, is denied.

(Signed) Daniel A. Guy, Jr.
Special Trial Judge

Dated: Washington, D.C.
July 31, 2013