

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

DESIREE BROADNAX, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 6179-13.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER**

On May 13, 2013, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground that the petition, filed March 15, 2013, was not timely filed in response to the notice of deficiency issued December 4, 2012, in respect of petitioner's taxable years 2009, 2010, and 2011.

On May 23, 2013, petitioner filed a response to respondent's motion. In the response, petitioner's counsel explains that the petition filed March 15, 2013, was in fact a duplicate of the petition originally mailed to the Court on March 4, 2013.

The record--which includes the Supplemental Response filed by petitioner on July 3, 2013, and the sworn Affidavit attached thereto--reveals that on March 4, 2013, a member of petitioner's counsel's staff went to the U.S. Post Office and mailed two petitions--one for petitioner and one for a different taxpayer--in the same envelope. Attached to petitioner's Response was a receipt from the U.S. Postal Service dated March 4, 2013, showing that an envelope weighing 14.40 oz was sent to the Court on that date. The envelope bearing the same tracking number as that listed on the receipt was received by the Court on March 5, 2013, but the Court has record only of having received the other taxpayer's petition. In addition, the petition that was received weighed approximately half of the weight indicated on the U.S. Postal Service receipt. Further, the Court's own records show that accompanying the other petition was a check for \$120: twice the Court's \$60 filing fee.

**SERVED Aug 15 2013**

The Court concludes that the petition filed March 15, 2013, is a duplicate of the petition that was timely mailed to the Court on March 4, 2013, in an envelope bearing a U.S. Postal Service Express Mail tracking number of EI758803711US, thus, the Court will deem timely mailed the petition filed to commence the instant case.

Upon due consideration of these unusual circumstances, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is denied. It is further

ORDERED that, on or before October 11, 2013, respondent shall file an Answer to the petition.

**(Signed) Peter J. Panuthos**  
**Special Trial Judge**

Dated: Washington, D.C.  
August 15, 2013