

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

CARL W. COX & VICKI S. COX,)	
)	
Petitioners,)	
)	
v.)	Docket No. 9630-13.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On June 27, 2013, respondent filed a Motion To Dismiss for Lack of Jurisdiction as to Petitioner Vicki S. Cox and To Change Caption on the ground that no notice of deficiency or notice of determination was issued to Ms. Cox for the taxable year 2007. On August 22, 2013, the Court received correspondence from petitioners dated August 14, 2013, objecting to the granting of the motion because petitioners “have the right to file a joint return and share the debt if any is owed”.

The Tax Court is a court of limited jurisdiction, and we may exercise that jurisdiction only to the extent authorized by Congress. Naftel v. Commissioner, 85 T.C. 527, 529 (1985). This Court’s jurisdiction to redetermine a deficiency depends on the issuance of a valid notice of deficiency and a timely filed petition. Rule 13(a), (c), Tax Court Rules of Practice and Procedure; Monge v. Commissioner, 93 T.C. 22, 27 (1989); Normac, Inc. v. Commissioner, 90 T.C. 142, 147 (1988). The fact that petitioners may be eligible to elect a joint filing status when submitting Federal income tax returns does not change this requirement.

Upon due consideration of the fact that the notice upon which this case is based was issued solely to Carl W. Cox, it is

ORDERED that respondent’s Motion To Dismiss for Lack of Jurisdiction as to Petitioner Vicki S. Cox and To Change Caption is granted, and this case is dismissed for lack of jurisdiction as to Vicki S. Cox. It is further

ORDERED that the caption of this case is amended to read: “Carl W. Cox, Petitioner v. Commissioner of Internal Revenue, Respondent”.

**(Signed) Michael B. Thornton
Chief Judge**

Dated: Washington, D.C.
October 18, 2013

SERVED Oct 22 2013