

UNITED STATES TAX COURT

WASHINGTON, DC 20217

TYRA MAE CUNDIFF,)
)
 Petitioner)
 v.)
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

Docket No. 9058-13.

ORDER OF DISMISSAL AND DECISION

This case is calendared for trial at the April 7, 2014, Kansas City, Missouri Trial Session of the Court. On February 25, 2014, respondent filed a motion to dismiss for lack of prosecution. In respondent's motion, he states that (1) petitioner died on the day the petition was filed, (2) no representative or fiduciary is currently authorized to act on behalf of petitioner, and (3) respondent is conceding the deficiencies and penalties in this case.

On March 10, 2014, respondent filed a supplement to his motion to dismiss for lack of prosecution. In respondent's supplement, he states that (1) no fiduciary is expected to be authorized to act on behalf of petitioner, and (2) petitioner's only heir at law is her adult son, Thomas J. Cundiff with an address at Truman Medical Center Lakewood, Attn: Care Center, Room 334, 7900 Lee's Summit Road, Lee's Summit, Missouri 64063.

Giving due regard to respondent's representations and for cause, it is

ORDERED that, in addition to regular service on the parties, the Clerk of the Court shall serve a copy of this Order on Thomas J. Cundiff, c/o Truman Medical Center Lakewood, Attn: Care Center, Room 334, 7900 Lee's Summit Road, Lee's Summit, Missouri 64063. It is further

ORDERED that respondent's motion to dismiss as supplemented is granted, and this case is dismissed for lack of prosecution. It is further

ORDERED and DECIDED that there are no deficiencies in Federal income tax due from petitioner for the taxable years 2009 and 2010. It is further

ORDERED and DECIDED that there are no penalties under Internal Revenue Code section 6662 due from petitioner for the taxable years 2009 and 2010.

**(Signed) Elizabeth Crewson Paris
Judge**

ENTERED: MAR 28 2014

SERVED MAR 28 2014