

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

NEAL G. BROWER & DEBORAH A.)
 BROWER,)
)
 Petitioner(s),)
)
 v.) Docket No. 22260-14.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

On January 20, 2015, petitioners filed a Motion To Dismiss and attached thereto a copy of a “no change” letter dated September 30, 2014, issued to petitioners for tax year 2011. On January 12, 2015, respondent filed a Response to the Court’s Order dated December 30, 2014. In that Response, respondent admits that petitioners were issued a “no change” letter for 2011, but assert that this case should not be dismissed because petitioners have submitted an Amended Return to respondent claiming an overpayment for that year. Respondent further asserts that to the extent petitioners are asserting an overpayment for tax year 2011, that overpayment should be determined as part of this proceeding.

In view of the foregoing, it is

ORDERED that petitioners’ Motion To Dismiss is denied. It is further

ORDERED that, on or before February 17, 2015, petitioner shall file an Amendment To Petition setting forth, if so be the case, their claim for overpayment for tax year 2011.

(Signed) Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
 January 26, 2015

SERVED Jan 26 2015