

UNITED STATES TAX COURT
WASHINGTON, DC 20217

MN

CAROLYN F. BIDDIX,)
)
Petitioner,)
)
v.) Docket No. 15573-15.
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COMMISSIONER OF INTERNAL REVENUE,)
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Respondent)
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ORDER TO SHOW CAUSE

The petition commencing the above-docketed proceeding was filed on June 15, 2015, alleging disagreement with a notice of deficiency dated June 1, 2015, issued to petitioner with respect to the taxable year 2013. The petition explained, and attached documentation supporting, that the deficiency had been paid in March of 2015. Respondent on August 6, 2015, then filed an answer to the petition, concurring that the deficiency had been paid as stated by petitioner.

Thereafter, and unexpectedly given the state of the record, the parties on August 27, 2015, submitted a stipulated decision resolving the case and reflecting an income tax due from petitioner consistent with that stated in the notice of deficiency. The document further stipulated that the deficiency was calculated without consideration of the payment by petitioner on March 24, 2015. Nonetheless, review of the record continues to suggest a fundamental jurisdictional defect that would prevent entry of the just-referenced decision, calling into question the validity of the purported notice of deficiency dated June 1, 2015. In particular, if the amount of an alleged deficiency has been paid prior to issuance of a statutory notice pertaining thereto, the determined amount fails to qualify as a deficiency within the meaning of the governing provisions of the Internal Revenue Code.

The premises considered, it is

ORDERED that, on or before October 6, 2015, the parties shall show cause in writing why this case should not be dismissed for lack of jurisdiction, on the ground that no valid notice of deficiency, as authorized by section 6212 and required by section 6213(a) of the Internal

SERVED Sep 16 2015

Revenue Code to form the basis for a petition to this Court, has been issued to petitioner with respect to taxable year 2013.

(Signed) Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 15, 2015