

UNITED STATES TAX COURT
WASHINGTON, DC 20217

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CHARLES DERECK ADAMS & MELINDA)
ELIZABETH ADAMS,)
)
Petitioner(s),)
)
v.) Docket No. 15556-13.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

By Decision entered on August 26, 2015, this case was closed. On September 2, 2015, petitioners filed a “Memorandum Question Regarding Appeal of Decision and Memorandum Memorandum [sic] Regarding Appeal of Decision”. By Order dated September 4, 2015, that document was stricken from the record in this case. The Order explained:

The decision of a regular tax case may be appealed to a United States Court of Appeals. A Notice of Appeal should be filed with the Tax Court in paper form (not electronic) within 90 days after the decision is entered. The cost for filing a notice of appeal is \$505.00. See Rules 190 through 193 of the Tax Court Rules of Practice and Procedure. Additional information is available on the Court’s website, www.ustaxcourt.gov, under the “Taxpayer Information” tab.

On September 16, 2015, petitioners filed a Motion for Reconsideration of Findings or Opinion Pursuant to Rule 161, which was denied on September 29, 2015.

On November 23, 2015, petitioners electronically filed a “Memorandum Nov 22, 2015 Notice of Appeal to the Court of Appeals for the 4th Circuit” and a “Memorandum Nov 22 2015 4th Circuit Court of Appeals Letter”, which were deemed stricken from the record in this case by Order dated November 24, 2015. In that Order, petitioners were again advised that Notices of Appeal may not be

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electronically filed and that an attempted electronic filing thereof does not extend the statutory period for filing a Notice of Appeal.

On November 24, 2015, petitioners electronically filed a “Memorandum Responding to Nov 24, 2015 Order Striking My Memo from the Record”. On December 11, 2015, petitioners filed a “Memorandum Nov 23, 2015, Notice of Appeal for 15556-13 That You Struck From Your Files” and on December 19, 2015, petitioners filed a “Memorandum Dec 19 Letter to US Tax Court Requesting Information Regarding Appealing Their Decision”. Petitioners have not submitted a Notice of Appeal in paper form, as advised in the Court’s Orders dated September 4, 2015 and November 24, 2015.

Upon due consideration and for cause, it is

ORDERED that petitioners’ “Memorandum Responding to Nov 24, 2015 Order Striking My Memo from the Record”, electronically filed November 24, 2015, is hereby stricken from the record in this case. It is further

ORDERED that petitioners’ “Memorandum Nov 23, 2015, Notice of Appeal for 15556-13 That You Struck From Your Files”, electronically filed December 11, 2015, is hereby stricken from the record in this case. It is further

ORDERED that petitioners’ “Memorandum Dec 19 Letter to US Tax Court Requesting Information Regarding Appealing Their Decision”, electronically filed December 19, 2015, is hereby stricken from the record in this case.

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

Dated: Washington, D.C.
January 5, 2016