

UNITED STATES TAX COURT
WASHINGTON, DC 20217

PA

RAMIRO A. GARCIA,)
)
 Petitioner,)
)
 v.) Docket Nos. 16937-16S,
) 17006-16S.
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

ORDER

On August 1, 2016, a timely petition was filed at docket No. 16937-16S challenging a notice of deficiency dated April 29, 2016, issued to petitioner for taxable years 2013 and 2014. That petition did not bear petitioner's original signature or the original signature of a practitioner admitted to practice before the Court, as required by the Tax Court Rules of Practice and Procedure. By Order dated August 4, 2016, the Court directed petitioner, on or before September 19, 2016, to file a ratification of petition ratifying and affirming the petition in that case. The Court received the Court's \$60.00 filing fee in that case.

On August 1, 2016, the Court received from petitioner a timely petition, filed at docket No. 17006-16S, challenging the same April 29, 2016, deficiency notice issued to petitioner for 2013 and 2014. That petition, at docket No. 17006-16S, bears petitioner's original signature. The Court's \$60.00 filing fee in that case was not paid. On August 26, 2016, respondent filed a Motion To Close on Ground of Duplication at docket No. 17006-16S.

A review of the records in the cases at docket Nos. 16937-16S and 17006-16S discloses that those two cases are duplicative in that they involve the same April 29, 2016, deficiency notice issued to petitioner for 2013 and 2014. Accordingly, we shall deny respondent's Motion To Close on Ground of Duplication, filed at docket No. 17006-16S on August 26, 2016. We, however, on our own motion, will close the case at docket No. 16937-16S on the ground it is duplicative of the case at docket No. 17006-16S. The foregoing and the premises considered, it is

ORDERED that respondent's Motion To Close on Ground of Duplication, filed at docket No. 17006-16S on August 26, 2016, is denied. It is further

ORDERED that, on the Court's own motion, the case at docket No. 16937-16S is closed as duplicative with respect to the case at docket No. 17006-16S. The Court's Order dated

SERVED Aug 29 2016

August 4, 2016, directing petitioner to file a ratification of petition at docket No. 16937-16S by September 19, 2016, is moot. It is further

ORDERED that the filing fee at docket No. 17006-16S is waived.

**(Signed) L. Paige Marvel
Chief Judge**

Dated: Washington, D.C.
August 29, 2016