

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

ETHEL M. STEWART,)
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 Petitioner,)
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 v.) Docket No. 9223-16.
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 COMMISSIONER OF INTERNAL REVENUE,)
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 Respondent)
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ORDER

On April 20, 2016, the Court received from petitioner correspondence consisting in its entirety of a signed waiver page from a notice of deficiency dated March 21, 2016, issued to petitioner with respect to the 2014 taxable year. To protect petitioner’s statutory time period within which to begin a case, the Court filed that letter as a petition to commence this case at Docket No. 9223-16. On April 22, 2016, the Court issued an Order directing the filing of an Amended Petition and payment of the Court’s \$60.00 filing fee (or submission of an application for waiver thereof) for this matter on or before June 6, 2016. No response to the Court’s Order was received. By Order of Dismissal for Lack of Jurisdiction entered August 1, 2016, this case was dismissed for petitioner's failure to file an Amended Petition and pay the filing fee as directed by the Court.

Subsequently, on August 15, 2016, the Court received from petitioner a money order in the amount of \$60.00, presumably for payment of the filing fee. However, no Amended Petition or other correspondence from petitioner was included. Hence, at that juncture, petitioner’s intentions with respect to going forward with this case remained unclear.

Accordingly, the Court by Order dated August 16, 2016, afforded petitioner a final opportunity, on or before September 6, 2016, to file an Amended Petition and thereby to clarify her position regarding dispute of the 2014 taxes. Petitioner was advised that if the amended petition was not received on or before September 6, 2016, the Court would not be inclined to vacate the Order of Dismissal, and the case would remain closed (with the fee being returned to petitioner). Conversely, if an Amended Petition was timely received, the Court would thereupon

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take such action as was appropriate with respect to the reopening of this case and applying the filing fee. Nothing further has been received from petitioner.

Thus, upon due consideration, it is

ORDERED that the Clerk of the Court is directed to return to petitioner the money order received August 15, 2016.

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

Dated: Washington, D.C.
September 27, 2016