

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

TRAVIS STRABLE & ELANA STRABLE,)
)
 Petitioners,)
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 v.) Docket No. 24933-15.
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 COMMISSIONER OF INTERNAL REVENUE,)
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 Respondent)
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ORDER

On September 30, 2015, the Court received from Greg Shahan, a representative not admitted to practice before this Court, correspondence regarding and attaching a notice of deficiency for taxable year 2013 issued jointly to Travis Strable and Elana Strable. The Court filed that document as a petition to commence this case on behalf of both taxpayers. By Orders dated October 8, 2015, and June 14, 2016, the Court directed the filing of a proper Amended Petition and payment of the Court’s filing fee. No response to the Court’s Orders was received. By Order of Dismissal for Lack of Jurisdiction entered August 4, 2016, this case was dismissed for petitioners’ failure to file an Amended Petition and pay the filing fee as directed by the Court.

Subsequently, on August 29, 2016, the Court received from petitioners payment of the \$60.00 filing fee. They did not, however, submit an Amended Petition. Rather, the check was unaccompanied by any further correspondence or information.

Accordingly, the Court by Order dated September 7, 2016, filed the envelope in which petitioners’ check was received as a Motion To Vacate as of the August 29, 2016, date of receipt, and afforded petitioners a final opportunity, on or before September 28, 2016, to file an Amended Petition. Specifically, petitioners were directed to file an Amended Petition, signed by both taxpayers with original signatures and setting forth their disagreement with the notice of deficiency for 2013. Petitioners were further advised that if no such Amended Petition was received by September 28, 2016, the Court would be inclined to deny petitioners’ Motion To Vacate. The Court also reminded that the Amended Petition should not be filed electronically and that the Tax Court, unlike the IRS, does NOT recognize powers of attorney.

SERVED Oct 18 2016

Nothing further has been received from petitioners. Thus, upon due consideration, it is

ORDERED that petitioners' just-referenced Motion To Vacate is denied. It is further

ORDERED that the Clerk of the Court is directed to return to petitioners the check received August 29, 2016. It is further

ORDERED that, in addition to regular service, the Clerk of the Court shall serve a copy of this Order on petitioners c/o Greg Shahan, Shahan Walsh Capital Management, 101 E. Jefferson Street, Winterset, IA 50273.

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

Dated: Washington, D.C.
October 18, 2016