

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

MARTA TORRE DE MORIMOTO & MASAYOSHI)	
MORIMOTO,)	SD
)	
Petitioners,)	
)	
v.)	Docket No. 25494-16S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On November 28, 2016, a petition was filed on behalf of petitioners seeking review of a notice of deficiency with respect to petitioners' 2013 tax year. On December 19, 2016, the Court received a Letter Dated December 12, 2016 by Richard E. Evans on Behalf of Petitioners. That letter states that: (1) petitioners have received a "no change" letter from the IRS with respect to their 2013 tax year and (2) petitioners wish to withdraw their petition. A copy of the "no change" letter was attached to that document.

In a deficiency case where the Court has jurisdiction, Internal Revenue Code section 7459(d) generally requires the Court to enter a decision as to the amount of the deficiency, if any. See Settles v. Commissioner, 138 T.C. 372, 374 (2012). Since this case is based on a notice of deficiency, the petition in this case may not be withdrawn by petitioner.

Upon due consideration, it is

ORDERED that the Letter Dated December 12, 2016 by Richard E. Evans on Behalf of Petitioners is recharacterized as a Motion for Entry of Decision by Richard E. Evans on Behalf of Petitioners. It is further

ORDERED that, on or before February 7, 2017, the parties shall either (1) submit proposed decision documents concluding this case or (2) file status reports (preferably a joint report) concerning the then-present status of this case.

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

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

SERVED Dec 27 2016