

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DOCTORS HOSPITAL 1997, L.P., ET AL.,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket Nos. 9479-17 L,
	)	9580-17 L.
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	
	)	

**ORDER**

On May 1, 2017, the Court received a petition, attached to which was a copy of a notice of determination dated March 28, 2017, issued to petitioner with respect to employment taxes for the periods ended September 30, 2015, and December 31, 2015. The Court filed that petition to commence a case at Docket No. 9479-17L. The following day, on May 2, 2017, the Court received a second (more complete) petition, attached to which was a copy of the notice of determination dated March 28, 2017, issued to petitioner with respect to taxable periods ended September 30, 2015, and December 31, 2015. The latter petition was also accompanied by an Ownership Disclosure Statement and was filed to commence a case at Docket No. 9580-17L. Both petitions had been sent by certified mail, and corresponding U.S. Postal Service (USPS) tracking information indicates arrival at the USPS origin facility on April 27, 2017, for the petition filed at the second Docket No. 9580-17L and on April 28, 2017, for the first Docket No. 9479-17L (for which postage had been prepared at a self-service kiosk on April 27, 2017).

On May 19, 2017, respondent then filed a Motion To Close on Grounds of Duplication at Docket No. 9580-17L. Upon due consideration of the records in the cases at Docket Nos. 9479-17L and 9580-17L, it appearing that the cases are duplicative, it is

ORDERED that respondent’s Motion To Close on Grounds of Duplication, filed at Docket No. 9580-17L, is denied. It is further

**SERVED May 24 2017**

ORDERED that the case at Docket No. 9479-17L is closed on the ground of duplication.

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

Dated: Washington, D.C.  
May 23, 2017