

UNITED STATES TAX COURT  
 WASHINGTON, DC 20217

KEITH D. POLEON, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 5936-17.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent. )

**ORDER**

The petition in this case was filed on March 10, 2017. Attached to that petition is a notice of deficiency dated February 21, 2017, issued to petitioner for taxable year 2014. That petition was signed only by petitioner's mother Donna Poleon, and not by petitioner. The Court's \$60.00 filing fee in this case was not paid. By Order dated March 17, 2017, the Court directed petitioner, on or before May 1, 2017, to file a proper amended petition and to pay the Court's \$60.00 filing fee in this case (or to submit an application for waiver of filing fee for consideration).

Among other things, in that above petition Donna Poleon (petitioner's mother) states/indicates that: (1) in 2014 petitioner suffered a stroke; (2) petitioner has not had steady work since then; (3) Mrs. Poleon (petitioner's mother) has been helping petitioner with his financial matters and has been paying his bills; and (4) Mrs. Poleon does not know what to do next about the February 21, 2017, deficiency notice issued to petitioner for 2014. Upon further review of that petition, the Court finds that petition suffices as a proper petition, and that petitioner need not file an amended petition.

It is well settled that unless the petition is filed by the taxpayer, or by someone lawfully authorized to act on the taxpayer's behalf, we are without jurisdiction. See Fehrs v. Commissioner, 65 T.C. 346, 348-349 (1975). However, in pertinent part Tax Court Rule 60(a) provides that "A case timely brought shall not be dismissed on the ground that it is not properly brought on behalf of a party

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until a reasonable time has been allowed after objection for ratification by such party of the bringing of the case; and such ratification shall have the same effect as if the case had been properly brought by such party."

Rule 60(d) of the Tax Court Rules of Practice and Procedure further provides that whenever an incompetent person has a representative, such as a guardian, conservator, or other like fiduciary, that representative may prosecute a case in this Court on behalf of the infant or incompetent person. An infant or incompetent person who does not have a duly appointed representative, such as a guardian, conservator, or other like fiduciary, may act by a next friend. See Campos v. Commissioner, T.C. Memo. 2003-193.

Upon due consideration, it is

ORDERED that Donna Poleon and respondent, at a reasonable date and time mutually agreeable to them, but no later than June 20, 2017, shall confer and discuss the present status of this case. Respondent shall further undertake to discuss with and explain fully to Donna Poleon whether or not she possibly may qualify to be recognized by this Court as next friend for petitioner pursuant to Tax Court Rule 60(d). It is further

ORDERED that, on or before July 5, 2017, respondent shall file a Response to this order concerning the then present status of this case. Among other things, in that Response respondent shall fully advise the Court as to (a) whether petitioner is an incompetent person, (b) whether or not petitioner has a duly appointed representative, such as a guardian, conservator, or other like fiduciary, (c) whether Donna Poleon intends to file an appropriate motion to have the Court recognize her as next friend for petitioner, and (d) in the event, petitioner is not an incompetent person, whether petitioner will ratify the petition in this case. It is further

ORDERED that, in addition to regular service, the Clerk of the Court shall serve a copy of this Order on Donna Poleon at Box 122, 101 Boyd Street, Palmer, IL 62556.

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

Dated: Washington, D.C.  
May 30, 2017