

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

Timothy F. Debevec & Janette Debevec,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 10141-17.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

The petition in this case, at docket No. 10141-17, was filed on May 8, 2017. That petition seeks review of a purported February 2017 notice of deficiency allegedly issued to Vicente Rosas for taxable year 2015. That petition was captioned: "Timothy F. Debevec & Janette Debevec, Petitioners v. Commissioner of Internal Revenue, Respondent". That petition was not signed by Mr. and Mrs. Debevec. Rather, that petition was signed only by Vicente Rosas. On June 29, 2017, respondent filed a Motion To Dismiss for Lack of Jurisdiction, at docket No. 10141-17, on the ground no notice of deficiency or other notice of determination was issued to Mr. and Mrs. Debevec for taxable year 2015 that would permit them to invoke the Court's jurisdiction in this case. Among other things, in his motion to dismiss respondent states/indicates that: (1) Vicente Rosas apparently filed the petition at docket No. 10141-17 using the petition that Mr. and Mrs. Debevec filed at docket No. 8771-17S on April 24, 2017, challenging the notice of deficiency dated February 13, 2017, issued to Mr. and Mrs. Debevec for taxable year 2014; and (2) however, Mr. Rosas in the petition at docket No. 10141-17 incorrectly captioned that petition in the names of Mr. and Mrs. Debevec, instead of in Mr. Rosas' own name. In our Order To Show Cause dated June 30, 2017, we directed Mr. and Mrs. Debevec and respondent each, on or before July 21, 2017, to show cause, in writing, why the Court, on its own motion, should not dismiss so much of this case at docket No. 10141-17 relating to Timothy F. Debevec and Janette Debevec for lack of jurisdiction on the ground the petition was not properly executed by or on behalf of Mr. and Mrs. Debevec.

**SERVED Jul 27 2017**

On July 19, 2017, respondent filed a Response to Order Dated 06/30/2017. Among other things, in his Response respondent states/indicates that: (1) on July 7, 2017, respondent's counsel received a telephone call from Raul Armendariz, an unenrolled tax return preparer who purported to represent both Mr. and Mrs. Debevec, and Vincente Rosas; (2) Mr. Armendariz informed respondent's counsel that he (Mr. Armendariz) prepared the petition filed in this case at docket No. 10141-17 using the same petition that Mr. Armendariz prepared for Mr. and Mrs. Debevec at docket No. 8771-17S; (3) however, Mr. Armendariz incorrectly captioned the petition filed at docket No. 10141-17 in the names of Mr. and Mrs. Debevec, rather than in the name of Vincente Rosas; and (4) respondent agrees that the Court should dismiss so much of this case at docket No. 10141-17 relating to Mr. and Mrs. Debevec for lack of jurisdiction on the ground the petition in that case was not properly executed by or on their behalf. On July 24, 2017, Mr. and Mrs. Debevec filed a Response to Order Dated June 30, 2017. On July 24, 2017, Vincente Rosas-De Jesus filed a Motion To Change or Correct Caption. Among other things, in his motion Mr. Vincente Rosas-De Jesus states that the petition at docket No. 10141-17 was incorrectly captioned in Mr. and Mrs. Debevec's names, instead of in Mr. Vincente-De Jesus' name. Accordingly, on our motion, we will dismiss so much of this case at docket No. 10141-17 relating to Mr. and Mrs. Debevec for lack of jurisdiction on the ground the petition was not properly executed by or on behalf of Mr. and Mrs. Debevec.

Upon due consideration and for cause, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction, filed at docket No. 10141-17 on June 29, 2017, is denied. It is further

ORDERED that the Order To Show Cause, dated June 30, 2017, is hereby made absolute. It is further

ORDERED that, on the Court's own motion, so much of this case at docket No. 10141-17 relating to Timothy F. Debevec and Janette Debevec is dismissed for lack of jurisdiction on the ground the petition was not properly executed by or on behalf of Mr. and Mrs. Debevec. It is further

ORDERED that Mr. Vincente-De Jesus's Motion To Change or Correct Caption, filed at docket No. 10141-17 on July 24, 2017, is granted and the caption of this case is amended to read: "Vincente Rosas-De Jesus, Petitioner v. Commissioner of Internal Revenue, Respondent". It is further

ORDERED that, in addition to regular service, the Clerk of the Court shall serve a copy of this Order on Mr. and Mrs. Debevec at the address listed for them in the Court's June 30, 2017, Order To Show Cause.

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

Dated: Washington, D.C.  
July 27, 2017