

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

JANICE SIMONSON & KARIN RASMUSSEN, )  
 )  
 Petitioners, )  
 )  
 v. ) Docket No. 16601-17.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent. )

**ORDER**

The petition in this case was filed on August 4, 2017. Petitioners seek review of the notice of deficiency dated July 17, 2017, issued to them for taxable year 2015. The Court’s \$60.00 filing fee in this case was not paid. By Order dated August 9, 2017, the Court directed petitioners to pay the \$60.00 filing fee in this case. On August 30, 2017, petitioners filed a Motion To Dismiss asking the Court to dismiss their Tax Court case “effective immediately”. By Order dated September 1, 2017, we denied petitioners’ motion.

On September 8, 2017, petitioners filed a Letter Dated September 7, 2017. In their Letter petitioners assert/indicate, inter alia:

We have received your denial of our request to dismiss our case, Docket #16601-17 and we ask that you re-consider based on our extenuating circumstances.

\* \* \* \* \*

We did not fully understand that the Washington DC office [i.e. 400 Second Street, N.W., Washington, D.C. 20217] was the tax court and by sending the documentation there we were changing jurisdictions and petitioning the tax court, we thought we were sending the documentation to another IRS office for their consideration. We never intended to take it to the tax court, we wanted to get the IRS to actually review the CP2000 response since they never have.

We faxed the CP2000 response and 2015 amended tax return to the IRS on August 18, 2017 after the IRS told us to fax it to them. I called the IRS on August 28th to see if they'd received our second submission and they said that since the information had been sent to Washington DC that it was now in the tax court

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and out of their jurisdiction and could not tell me anything more regarding the CP2000 response.

All we want to do is get this CP2000 response reviewed by the IRS for consideration. This should have happened months ago but they have misplaced our information. We talked to the IRS today and they have put notes in their system that we are attempting to get this out of the court system and back to the IRS directly. The IRS agent said we cannot re-submit the CP2000 response to them (a third time) until the court case is dismissed. After it's dismissed we can re-open the case directly with the IRS.

Our enrolled tax agent says it should be an easy fix once the IRS actually receives and reviews the information and that it should not require a tax court case.

Please dismiss this case so we can get the IRS to review our initial response to the CP2000 Notice.

As explained in our above September 1, 2017, Order denying petitioners' motion to dismiss, the Tax Court is separate and independent from the IRS. In a deficiency case where we have jurisdiction, I.R.C. section 7459(d) generally requires the Court to enter a decision as to the amount of the deficiency, if any. Settles v. Commissioner, 137 T.C. 372, 374 (2012). Since this case is based upon the July 17, 2017, deficiency notice issued to petitioners for taxable year 2015, the petition in this case may not be withdrawn by petitioners. Accordingly, we will not reconsider that September 1, 2017, Order.

For cause, it is

ORDERED that the time in which petitioners shall pay the \$60.00 filing fee in this case, is extended to October 4, 2017. If, by October 4, 2017, no filing fee is received, the Court may dismiss this case for lack of jurisdiction. If this case is so dismissed, petitioners may lose their opportunity to dispute the July 17, 2017, deficiency notice for 2015 upon which this case is based.

Petitioners further may wish to discuss the issues and/or evidence concerning their 2015 tax liability with the IRS attorney assigned to their Tax Court case. The Court's records reflect that no answer to the petition at this time has yet been filed by respondent (the IRS).

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

Dated: Washington, D.C.  
September 12, 2017