

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

BRANDEN FORBUSH JONES,)	
)	
Petitioner,)	
)	
v.)	Docket Nos. 19034-17SL
)	19273-17SL.
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	
)	
)	

ORDER

On September 8, 2017, the Court received a petition, attached to which was a copy of a notice of determination concerning collection action dated August 8, 2017, issued to petitioner with respect to taxable years 2012, 2013, 2014, and 2015. The petition had been sent by a designated private delivery service with a ship date of September 7, 2017, but was not accompanied by payment of the Court’s \$60.00 filing fee. To protect petitioner’s statutory time period within which to begin a case, the Court filed that petition to commence a case at Docket No. 19034-17SL and issued an Order which directed petitioner to pay the filing fee for that case on or before October 30, 2017.

Meanwhile, on September 11, 2017, the Court received from petitioner a second petition, attached to which was a copy of the notice of determination dated August 8, 2017, issued to petitioner with respect to taxable years 2012, 2013, 2014, and 2015. That petition had been sent by a designated private delivery service with a ship date of September 8, 2017, and was accompanied by the \$60.00 filing fee. It was filed to commence a case at Docket No. 19273-17SL.

On October 5, 2017, respondent then filed at Docket No. 19273-17SL a Motion To Dismiss for Lack of Jurisdiction, on the ground that the petition in that case was not timely filed within the period prescribed by section 6330(d)(1) or 7502 of the Internal Revenue Code (I.R.C.). Respondent also explained that the case was subject to closure as a duplicate of the petition filed at Docket No. 19034-17SL. The motion indicated that petitioner had no objection thereto, provided that the filing fee paid at Docket No. 19273-17SL could be applied to Docket No. 19034-17SL.

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Accordingly, upon due consideration of the records in the cases at Docket Nos. 19034-17SL and 19273-17SL, it appearing that the cases are duplicative, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction at Docket No. 19273-17SL is denied. It is further

ORDERED that, on the Court's own motion, and the case at Docket No. 19273-17SL is closed on the ground of duplication. It is further

ORDERED that the filing fee at Docket No. 19034-17SL is waived, and no further payment for the fee is due from petitioner.

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

Dated: Washington, D.C.
October 6, 2017