

UNITED STATES TAX COURT  
WASHINGTON, DC 20217 PA

MULUK HASAN ATIL, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 12075-16.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER OF DISMISSAL AND DECISION**

The petition in this case was filed on May 20, 2016, in response to a notice of deficiency issued to petitioner Muluk Hasan Atil on February 25, 2016, for six years--2009, 2010, 2011, 2012, 2013, and 2014. Notice was given that this case would be tried at the Court's session in Washington, D.C., beginning Monday, October 16, 2017.

Mr. Atil's attorney filed a motion to withdraw from the case, and that motion was granted by order dated July 24, 2017. Copies of the Court's orders served on Mr. Atil at his address of record were returned to the Court as undeliverable by the U.S. Postal Service. By order dated August 29, 2017, the Court reminded Mr. Atil of his obligations as a litigant and of his scheduled trial date, and directed Mr. Atil to file a notice of his current mailing address and telephone number. By that same order, the Court "ORDERED that, immediately upon receiving this order, Mr. Atil shall telephone the Chambers Administrator of the undersigned judge at 202-521-0850, for the purpose of scheduling a pretrial telephone conference among the judge and the parties." That order was served on Mr. Atil at his address of record (appearing on the notice of deficiency attached to the petition) and at two additional addresses appearing in our order of August 29, 2017. Mr. Atil has never complied with this order.

When this case was called from the calendar in Washington, D.C., on October 16, 2017, Mr. Atil did not appear and no one appeared on his behalf. The IRS appeared and filed a motion to dismiss for lack of prosecution. The motion details Mr. Atil's non-response during the course of this case. In that motion the IRS moves to enter a decision with respect to the amounts set forth therein. The IRS's motion reflects a concession by the IRS with respect to the addition to tax under section 6654 for tax year 2009. By order dated October 17, 2017, we ordered Mr. Atil to file a response to the IRS's motion to dismiss on or before November 15, 2017.

As of this date, the Court has received no response from Mr. Atil. Rather our October 17, 2017 order was returned by the U.S. Postal Service (as were the Court's prior orders of July 24, 2017, August 18, 2017, August 29, 2017). A petitioner is required to keep the Court informed of any changes in his address, see Rule 21(b)(4); and Mr. Atil has not done so. A petitioner may not, by withholding contact information, delay indefinitely the redetermination and assessment of a deficiency against him. Rather we must resolve the case.

It is therefore

ORDERED that, in addition to regular service, the Clerk of the Court is directed to make additional service of this Order of Dismissal and Decision, on Mr. Atil at the addresses appearing on the Court's order dated August 29, 2017. It is further

ORDERED that the IRS's motion to dismiss for lack for lack of prosecution is granted for the reasons stated therein, and this case is dismissed. It is further

ORDERED AND DECIDED that there are deficiencies and additions to tax and penalties due from petitioner Muluk Hasan Atil for the tax years 2009, 2010, 2011, 2012, 2013, and 2014 as follows:

<u>Year</u>	<u>Deficiency</u>	<u>Additions to Tax/Penalties</u>		
		<u>Pursuant to I.R.C.</u>		
		<u>§6651(a)(1)</u>	<u>§6651(a)(2)</u>	<u>§6654</u>
2009	\$24,627.00	\$5,541.08	\$6,156.75	\$0**
2010	35,653.00	8,021.93	8,913.25	764.62
2011	23,038.00	5,183.55	*	456.11
2012	36,365.00	8,182.13	*	651.95
2013	38,179.00	8,590.28	*	685.60
2014	16,550.00	2,979.00	*	297.21

\*Amounts to be computed at a later date.

\*\* Said amount is less than that set forth in the notice of deficiency, due to a concession by the IRS.

**(Signed) David Gustafson**  
**Judge**

ENTERED: **JAN 12 2018**