

UNITED STATES TAX COURT  
WASHINGTON, DC 20217 PA

CLAY ROBERT KUGLER, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 6993-17S.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER OF DISMISSAL AND DECISION**

On November 22, 2017, respondent filed a Motion to Dismiss for Failure to Properly Prosecute. By Order dated November 27, 2017, the Court directed petitioner to file by December 11, 2017, an Objection, if any, to respondent's motion. On December 11, 2017, the case was called from the calendar at the Court's Trial Session in Fresno, California. There was no appearance on or behalf of petitioner. By Order dated December 22, 2017, in the light of the opinion the Court filed in *Graev v. Commissioner*, 149, T.C. \_\_\_ (Dec. 20, 2017), the Court directed respondent to file a supplement to his motion, showing that it is appropriate to impose a penalty under I.R.C. section 6662(a) in this case. On January 18, 2018, respondent filed a first supplement to his motion, stating that respondent concedes that petitioner is not liable for the penalty. Petitioner has failed to respond to respondent's motion.

Upon due consideration, it is

ORDERED that respondent's motion to dismiss for failure to properly prosecute, filed November 22, 2017, as supplemented January 18, 2018, is granted and this case is dismissed for failure to properly prosecute. It is further

ORDERED AND DECIDED that there is a deficiency in Federal income tax due from petitioner in the amount of \$16,247.00 for the taxable year 2014. It is further

**SERVED Jan 22 2018**

ORDERED AND DECIDED that there is an addition to tax under I.R.C. section 6651(a)(1) due from petitioner in the amount of \$819.00 for the taxable year 2014. It is further

ORDERED AND DECIDED that petitioner is not liable for an accuracy-related penalty under I.R.C. section 6662(a) for the taxable year 2014.

**(Signed) Daniel A. Guy, Jr.  
Special Trial Judge**

ENTERED: **JAN 22 2018**