

UNITED STATES TAX COURT
WASHINGTON, DC 20217 PA

JOANNE FOLGER,

Petitioner

v.

Docket No. 3633-17S.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

ORDER

On April 5, 2018, respondent filed a motion to dismiss on grounds of mootness and stated therein that petitioner's tax liability for tax year 2010 has been paid in full, and, thus, the issue is moot as to whether petitioner is entitled to relief from joint and several liability under I.R.C. § 6015 for tax year 2010. Respondent attached to his motion the account transcript for petitioner's taxable year 2010 reflecting an account balance of zero. Respondent's motion also reflects that petitioner does not object to the granting of the motion to dismiss.

Upon due consideration, it is

ORDERED that this case is stricken for trial from the Court's April 16, 2018 Trial Session in Hartford, Connecticut and jurisdiction is retained by the Undersigned. It is further

ORDERED that respondent shall, on or before June 11, 2018, file a supplement to its motion to dismiss, addressing the question of whether a court has ever dismissed a § 6015 case on grounds of mootness because the joint tax liability has been paid.

**(Signed) Richard T. Morrison
Judge**

Dated: Washington, D.C.
April 11, 2018

SERVED Apr 11 2018