

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

WALTER GORSICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 1764-18.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

On January 26, 2018, the petition to commence this case was filed on petitioner's behalf. On March 27, 2018, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground the petition was not filed within the time prescribed by the Internal Revenue Code. Although the Court directed the administrator of petitioner's estate to file an objection, if any, to respondent's motion to dismiss, the administrator has failed to do so. The record establishes that the petition was not timely filed.

However, although this case may not be prosecuted in the Tax Court, the administrator of petitioner's estate may continue to pursue administrative resolution of the 2015 tax liability directly with the IRS. Another remedy potentially available is for the administrator to pay the determined amounts, then file a claim for refund with the IRS. If the claim is denied or not acted on for six months, petitioner may file a suit for refund in the appropriate Federal district court or the U.S. Court of Federal Claims. *See McCormick v. Commissioner*, 55 T.C. 138, 142 n.5 (1970). The administrator also may contact the Taxpayer Advocate Service (TAS), an independent organization within the IRS that assists taxpayers. The contact information for TAS is available at [www.irs.gov/taxpayer-advocate](http://www.irs.gov/taxpayer-advocate).

Upon due consideration, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is granted, and this case is dismissed for lack of jurisdiction.

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

ENTERED: **MAY 23 2018**

**SERVED May 23 2018**