

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

BEVERLY WALDORF TOKARZ F.K.A.	)	
BEVERLY MARY WALDORF,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 3797-18.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

This case is before the Court on respondent's motion to dismiss for lack of jurisdiction, filed March 30, 2018, on the grounds that no notice of deficiency or notice of determination has been issued to petitioner within such time period that would permit petitioner to invoke the jurisdiction of this Court. In his motion, respondent requests that the Court impose a penalty pursuant to Internal Revenue Code (I.R.C.) section 6673. That section authorizes the Court to require a taxpayer to pay to the United States a penalty not in excess of \$25,000 whenever it appears that proceedings have been instituted or maintained by the taxpayer primarily for delay or that the position of the taxpayer in such proceeding is frivolous or groundless. Although the Court directed petitioner to file an objection, if any, to respondent's motion, petitioner has failed to do so.

Taking into account statements made in the petition, and for reasons set forth in respondent's motion, it is

ORDERED that so much of respondent's motion that seeks dismissal of this case is granted; in all other respects respondent's motion is denied. It is further

**SERVED Aug 20 2018**

ORDERED that with respect to each year placed at issue in the petition, this case is dismissed for lack of jurisdiction upon the ground stated in respondent's motion.

Although an I.R.C. section 6673 penalty will not be imposed here, petitioner is admonished that the Court will consider imposing such a penalty in future cases commenced by petitioner seeking similar relief under similar circumstances.

**(Signed) Maurice B. Foley  
Chief Judge**

ENTERED: **AUG 20 2018**