

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DAVID LYNWOOD TOPPIN,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 20829-18.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER OF DISMISSAL**

The petition in this case was filed on October 22, 2018. The Court’s \$60.00 filing fee in this case was not paid. See I.R.C. sec. 7451. Because petitioner has failed to pay the filing fee, it is

ORDERED that this case is dismissed.

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

ENTERED: **OCT 26 2018**

**SERVED Oct 26 2018**