

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ANTHONY DALLAMARCO, ET AL.,)	
)	
Petitioner,)	
)	
v.)	Docket No. 16643-18,
)	23752-18.
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On August 23, 2018, petitioner timely filed an imperfect petition with the Court at Docket No. 16643-18, challenging the notice of deficiency dated July 30, 2018, issued to him for taxable year 2015. By Orders dated September 4, 2018, and November 7, 2018, the Court directed petitioner, on or before November 29, 2018, to file a proper amended petition and to pay the filing fee in that case. On December 17, 2018, the Court entered an Order of Dismissal for Lack of Jurisdiction at Docket No. 16643-18, due to petitioner's failure to file an amended petition and to pay the filing fee as directed.

On November 30, 2018, petitioner filed a second petition at Docket No. 23752-18, as to the same notice of deficiency for 2015. On February 5, 2019, the Court issued an Order To Show Cause directing the parties to show cause why the Court should not dismiss that case for lack of jurisdiction on the ground the petition was not timely filed.

Because Docket Nos. 16643-18 and 23752-18 are duplicative in that both cases involve the same notice of deficiency for 2015, we shall vacate our December 17, 2018, Order of Dismissal for Lack of Jurisdiction at Docket No. 16643-18 to allow petitioner an opportunity to dispute the notice of deficiency issued to him for 2015. We further will close Docket No. 23752-18 as duplicative of Docket No. 16643-18.

Upon due consideration, it is

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ORDERED that the Order of Dismissal for Lack of Jurisdiction, entered at Docket No. 16643-18 on December 17, 2018, is hereby vacated and set aside. It is further

ORDERED that the Court's Order To Show Cause issued in Docket No. 23752-18 is discharged. It is further

ORDERED that, on the Court's own motion, the case at Docket No. 23752-18 is closed due to duplication with Docket No. 16643-18. It is further

ORDERED that the Clerk of the Court shall remove the Letter Dated September 4, 2018, filed January 28, 2019, at Docket No. 23752-18, from the Court's official file at that docket and shall file it as an Amended Petition at Docket No. 16643-18 as of the date of this Order. It is further

ORDERED that the caption of the case at Docket No. 16643-18 is amended to read "Anthony Dellamarco, Petitioner v. Commissioner of Internal Revenue, Respondent". It is further

ORDERED that, on or before April 15, 2019, respondent shall file the Answer to the amended petition at Docket No. 16643-18. It is further

ORDERED that, on or before March 7, 2019, petitioner at Docket No. 16643-18 shall pay the Court's \$60.00 filing fee (or submit an Application for Waiver of Filing Fee form, which is available under the "Forms" tab on the Court's website at www.ustaxcourt.gov). Failure to comply with this Order may result in the dismissal of the case or other action as the Court deems appropriate.

Petitioner is reminded that any future filings related to his 2015 tax year should be filed in Docket 16643-18.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
February 13, 2019