

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

JOSETTE GREEN, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 26348-17.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER OF DISMISSAL AND DECISION**

Petitioner Josette Green filed a timely but imperfect petition on December 18, 2017 (Doc. 1), and an amended petition on February 8, 2018 (Doc. 3). The amended petition requests so-called “innocent spouse” relief under I.R.C. section 6015 for the year 2007. On March 28, 2018, the Commissioner filed an answer to the amended petition (Doc. 7).

By notice and standing pretrial order both served September 27, 2018 (Docs. 9, 10), this case was scheduled to be tried at the Court’s session in Philadelphia, Pennsylvania on February 25, 2019. The copy of the Court’s notice of trial and standing pretrial order was served on Ms. Green by mailing it to the address she gave when she originally filed her petition to commence this case. On January 29, 2019, the Court served a Notice (Doc. 11) reminding the parties that the case was calendared for trial or hearing at the Court’s session beginning February 25, 2019. However, the reminder Notice was returned to the Court by the U.S. Postal Service (Doc. 12).

When this case was called from the calendar in Philadelphia, Pennsylvania, on February 25, 2019, Ms. Green did not appear and no one appeared on her behalf. Counsel for the Commissioner appeared and filed a motion to dismiss for lack of prosecution (Doc. 14), which indicates that Ms. Green had decided not to proceed with her case but alleges that Ms. Green has failed to return to counsel for Commissioner the decision document reflecting that concession. In the motion, the

Commissioner moves the Court to enter a decision upholding the IRS's determination denying innocent spouse relief to Ms. Green for her tax year 2007. By order dated February 25, 2019 (Doc. 15), the Court ordered Ms. Green to file a response to the Commissioner's motion on or before March 27, 2019. That order warned Ms. Green that "If she fails to respond, then we may treat that failure as her consent to dismissing her case as requested in the motion."

As of this date, the Court has received no response from Ms. Green. Rather, the Court's order of February 25, 2019, was returned by the U.S. Postal Service (as were the reminder Notice served January 29, 2019). It is most unfortunate that the Court must enter decision in this case without any response or input from Ms. Green. However, a petitioner is required to keep the Court informed of any changes in her address, see Rule 21(b)(4); and Ms. Green has not done so.

On account of Ms. Green's non-appearance for trial on February 25, 2019, and for her non-response to the Court's order of February 25, 2019, and for the reasons stated in the Commissioner's motion to dismiss for lack of prosecution, it is

ORDERED that the Commissioner's motion to dismiss for lack of prosecution is granted, and this case is dismissed for lack of prosecution. It is further

ORDERED AND DECIDED that petitioner Josette Green is not entitled to relief from joint and several liability under I.R.C. section 6015(b), (c), or (f) with respect to her income tax liability for the 2007 tax year.

**(Signed) David Gustafson**  
**Judge**

ENTERED: **APR 24 2019**