

UNITED STATES TAX COURT
WASHINGTON, DC 20217

GARY NOBORU FUJITA,)	
)	
Petitioner,)	
)	
v.)	Docket No. 296-19
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER OF DISMISSAL

For the reasons set forth in respondent’s motion to dismiss for lack of jurisdiction and to impose a penalty, filed April 17, 2019, it is

ORDERED that respondent’s motion is granted. It is further

ORDERED that this case is dismissed for lack of jurisdiction. Because petitioner has demonstrated no legitimate ground for attempting to invoke the Court’s jurisdiction over the years referenced in the petition, it is further

ORDERED that petitioner shall pay a \$1,500 penalty to the United States. See I.R.C. §6673(a)(1)(B).

(Signed) Lewis R. Carluzzo
Special Trial Judge

ENTERED: **JUN 21 2019**

SERVED Jun 21 2019