

UNITED STATES TAX COURT
WASHINGTON, DC 20217

CATHY LYNNE KENNEDY,)	
)	
Petitioner,)	
)	
v.)	Docket No. 609-19S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On January 28, 2019, petitioner filed a petition to commence the above-docketed matter. By Orders dated February 7, 2019, and May 7, 2019, the Court directed petitioner to pay the Court's filing fee of \$60.00. No response to the Court's Orders was received. By Order of Dismissal for Lack of Jurisdiction entered June 28, 2019, this case was dismissed for petitioner's failure to pay the filing fee as directed by the Court.

On July 31, 2019, the Court received a letter from petitioner, enclosing payment of the Court's \$60.00 filing fee. Petitioner's letter was filed as a Motion To Vacate or Revise Decision Pursuant to Rule 162. In that motion, petitioner states, among other things, that: (1) she received a \$0 amount due letter months ago and assumed the case was resolved; (2) the case should never have been referred in the first place; (3) she is working with an individual at the Internal Revenue Service (IRS); and (4) requests assistance with closing this case. Petitioner attached various documents to her letter, including: (1) a Notice CP2000, dated March 4, 2019, from the IRS which states that petitioner did not file a petition with the Tax Court and proposes an amount due of \$0; and (2) a letter dated July 8, 2019, from the IRS Appeals Office stating that at issue in her Tax Court case is unreported non-employee compensation.

The Tax Court is separate and independent from the IRS. When a deficiency case is filed and the Court has jurisdiction, I.R.C. section 7459(d) generally requires the Court to enter a decision as to the amount of the deficiency, if any. Settles v. Commissioner, 138 T.C. 372, 374 (2012). As this case is based

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upon a notice of deficiency, the Court is required to enter a decision. However, we note that it appears this case may be susceptible to settlement and subsequent entry of a stipulated decision. We will, therefore, grant petitioner's motion and direct the parties to confer as to the present status of this case.

Upon due consideration of the foregoing, it is

ORDERED that petitioner's above-referenced motion is granted. It is further

ORDERED that the Court's Order of Dismissal for Lack of Jurisdiction, entered June 28, 2019, is hereby vacated and set aside. It is further

ORDERED that at a reasonable date and time, but no later than August 27, 2019, the parties shall confer as to the present status of this case, including the issues and/or evidence concerning petitioner's proposed 2016 tax liability and whether they might agree to submit proposed decision documents to the Court. It is further

ORDERED that, on or before September 27, 2019, the parties shall either (1) submit proposed decision documents, or (2) file a status report (preferably joint) concerning the then-present status of this case.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
August 6, 2019