

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

RS

WILLIAM GEORGE WEST, DECEASED,     )  
  )  
                          Petitioner,         )  
  )  
                          v.                     ) Docket No. 20428-11.  
  )  
COMMISSIONER OF INTERNAL REVENUE, )  
  )  
                          Respondent         )  
  )  
  )  
  )  
  )  
  )  
  )

**ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

This case is on the Court’s October 22, 2012 trial calendar for Los Angeles, California. It is a deficiency case, but one begun as a challenge to substitutes for returns that the Commissioner prepared when he didn’t receive Mr. West’s 2007 and 2008 returns. Mr. West, however, had not prepared the returns because he was seriously ill and he died just about the time the Commissioner was sending him the notices of deficiency. His widow -- who is not fluent in English -- filed the petition, but had no legal authority to do so. On September 19, 2012, the Commissioner moved to dismiss the case for lack of jurisdiction.

The Court would be concerned at merely dismissing a challenge to deficiencies if that would lead to an assessment without a practically meaningful opportunity to challenge them. It therefore spoke with the parties on October 17, 2012. The Commissioner’s lawyer explained that Mrs. West had been able to find a preparer who worked with her and IRS Appeals to submit the missing returns and that the much lower tax bill those returns showed had already been assessed. Dismissing this case, therefore, is just cleaning up the paperwork. It is therefore

ORDERED that respondent’s September 19, 2012 motion to dismiss this case for lack of jurisdiction is granted.

**(Signed) Mark V. Holmes  
Judge**

Entered: **OCT 18 2012**

**SERVED Oct 18 2012**