

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

ERIC BUKHMAN & MARINA BUKHMAN, )  
)  
Petitioner(s), ) **BD**  
)  
v. ) Docket No. 19551-19S.  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )

**ORDER**

The petition filed to commence this case on October 30, 2019, does not bear the original signatures of petitioners, or the original signature of a practitioner admitted to practice before the Tax Court, as required by the Tax Court Rules of Practice and Procedure. By Order dated November 4, 2019, the Court directed petitioners to ratify and affirm the petition filed on petitioners' behalf in this case on or before December 19, 2019. Petitioners have not complied with the Court's Order.

For cause, it is

ORDERED that the time within which petitioners shall file a ratification of petition, duly signed and bearing both Mr. Bukhman's and Mrs. Bukhman's original signatures (preferably in blue ink), is extended to February 14, 2020. If no such ratification of petition is received by February 14, 2020, the Court may dismiss this case for lack of jurisdiction. Petitioners should note that the ratification of petition may not be filed electronically, but must instead be filed in paper form and bear their original signatures. It is further

ORDERED that the Clerk of the Court is directed to attach to the copy of this Order served on petitioners a form which may be used by petitioners for purposes of ratifying the petition.

**(Signed) Maurice B. Foley**  
**Chief Judge**

Dated: Washington, D.C.  
January 23, 2020

**SERVED Jan 24 2020**

