

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

|                                   |   |                      |
|-----------------------------------|---|----------------------|
| EZEKIEL N. HOPKINS,               | ) |                      |
|                                   | ) |                      |
| Petitioner(s),                    | ) | <b>CT</b>            |
|                                   | ) |                      |
| v.                                | ) | Docket No. 19747-19. |
|                                   | ) |                      |
| COMMISSIONER OF INTERNAL REVENUE, | ) |                      |
|                                   | ) |                      |
| Respondent                        | ) |                      |

**ORDER**

This case is calendared on the Court’s October 5, 2020, Portland, Oregon, trial session. On September 8, 2020, petitioner filed Petitioner’s Motion to Dismiss, requesting that we dismiss this case “on the ground that it is not worth my time to peruse [sic] this matter with the court.” By law, the Tax Court cannot close a deficiency case over which it has jurisdiction without entering a decision as to the amount due, if any. Settles v. Commissioner, 138 T.C. 372, 374 (2012); Estate of Ming v. Commissioner, 62 T.C. 519, 522 (1974). If petitioner wishes to make a full concession of his case, he should notify respondent’s counsel of that fact.

In consideration of the foregoing, it is

ORDERED that petitioner’s Motion to Dismiss, filed September 8, 2020, is denied. It is further

ORDERED that, on or before September 30, 2020, the parties shall submit decision documents or file a joint status report detailing the then-present status of the case.

**(Signed) Albert G. Lauber**  
**Judge**

Dated: Washington, D.C.  
September 11, 2020

**SERVED Sep 11 2020**