

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

FRITZ SCHWAGER,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 11981-20
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER OF DISMISSAL**

A fair reading of the petition shows that nothing in it gives rise to a justiciable issue. That being so, it is

ORDERED that this case is dismissed for failure to state a claim upon which relief can be granted.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

ENTERED:       **OCT 16 2020**

**SERVED Oct 16 2020**