

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

MBUGUA J. MIRURU,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 25168-17S.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER OF DISMISSAL AND DECISION**

When this case was called from the calendar for the Court’s March 11, 2019, Boston, Massachusetts, trial session, there was no appearance by or on behalf of petitioner Mbugua J. Miruru. Counsel for the Commissioner appeared and filed a motion to dismiss for lack of prosecution. In that motion, the Commissioner moves the Court to enter a decision with respect to Mr. Miruru in the amount for the tax year 2015 set forth therein. By order dated March 11, 2019 (served March 18, 2019), the Court directed Mr. Miruru to file a response to the Commissioner’s motion to dismiss on or before April 10, 2019. As of this date, the Court has received no response from Mr. Miruru. It is therefore

ORDERED that in addition to regular service, the Clerk of the Court shall serve a copy of this Order of Dismissal and Decision on Mr. Miruru at the additional address (in Bristol, New Hampshire) that appears on the certificate of service attached to the Commissioner’s motion. It is further

ORDERED that the Commissioner’s motion to dismiss for lack of prosecution is granted, and this case is dismissed for lack of prosecution. It is further

**SERVED May 02 2019**

ORDERED AND DECIDED that there is a deficiency in income tax due from petitioner Mbugua J. Miruru for the tax year 2015 in the amount of \$4,538.

**(Signed) David Gustafson**  
**Judge**

ENTERED: **MAY 02 2019**