

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

CHRISTOPHER B. MEAUT,)
)
 Petitioner,)
)
 v.) Docket No. 1851-19.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

ORDER

The petition in this case was filed on January 28, 2019. That petition does not bear the original signature of petitioner, 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. The Court’s \$60.00 filing fee in this case was also not paid. By Orders dated February 22, 2019, the Court directed petitioner, on or before April 8, 2019, to ratify and affirm the petition filed on petitioner’s behalf in this case, and pay the Court’s \$60.00 filing fee (or submit an application for waiver of filing fee for consideration). Petitioner has not complied with those orders.

On April 5, 2019, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground the petition was not filed timely as to the deficiency notice dated October 9, 2018, issued to petitioner for taxable year 2016. Although the Court directed petitioner to file an objection to respondent's motion to dismiss, petitioner failed to do so. On May 22, 2019, respondent filed a First Supplement to his motion to dismiss. Among other things, in that First Supplement respondent acknowledges that under Guralnik v. Commissioner, 146 T.C. 230, 252-253 (2016), the petition was filed timely as to the October 9, 2018, deficiency notice issued to petitioner for 2016 upon which this case is based.

Upon due consideration, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction, as supplemented, is denied. It is further

SERVED May 28 2019

ORDERED that the time within which petitioner shall file a ratification of petition and pay the filing fee (or submit an application for waiver of filing fee for consideration), is extended to June 13, 2019. Petitioner is reminded that ratification of petition may not be electronically filed, but must instead be filed in paper form and bear petitioner's original signature. If, by June 13, 2019, no ratification of petition and/or filing fee is received, the Court may dismiss this case for lack of jurisdiction. It is further

ORDERED that, in addition to regular service, the Clerk of the Court shall serve a copy of this Order on petitioner in care of Melissa A. Bryan, Bryan and Strange, Inc., 622 North Pine Street, DeRidder, LA 70634. It is further

ORDERED that the Clerk of the Court shall attach to the copies of this Order served on petitioner, a ratification of petition form which petitioner may use.

(Signed) Maurice B. Foley
Chief Judge

Dated: May 23, 2019
Washington, D.C.

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RATIFICATION OF PETITION

I, Christopher B. Meaut, have read the Petition filed with the Court on January 28, 2019, and hereby ratify and affirm the filing of said document by affixing my signature hereto.

Signed _____
Christopher B. Meaut

Date _____