

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

BRYANT A. BAIRD & LYNETTE J. BAIRD,)
)
 Petitioners,)
)
 v.) Docket No. 1706-19.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

ORDER

An imperfect petition commencing this case was filed on January 28, 2019. Included in that petition is a copy of the notice of deficiency dated October 9, 2018, issued to petitioners for taxable year 2016.

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 October 9, 2018, deficiency notice issued to petitioners for taxable year 2016. On June 6, 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 petitioners 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

ORDERED that, on or before July 24, 2019, petitioners shall file a proper amended petition on the form enclosed. Such amended petition should contain clear and concise assignments of each and every error that petitioners allege to have been committed by the Commissioner in the determination of the deficiency in dispute for taxable year 2016 in this case, and clear and concise lettered

statements of the facts on which petitioners base the assignments of error. See Rule 34(b), Tax Court Rules of Practice and Procedure; Jarvis v. Commissioner, 78 T.C. 646, 658 (1982). Such amended petition may not be electronically filed, but must instead be filed in paper form and bear both petitioners' original signatures. If, by July 24, 2019, no amended petition is received, the Court may dismiss this case for lack of jurisdiction or take other action it deems appropriate.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
June 10, 2019

UNITED STATES TAX COURT

www.ustaxcourt.gov

(FIRST) (MIDDLE) (LAST)

(PLEASE TYPE OR PRINT) Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent



Docket No.

PETITION

1. Please check the appropriate box(es) to show which IRS ACTION(S) you dispute:

- | | |
|---|--|
| <input type="checkbox"/> Notice of Deficiency | <input type="checkbox"/> Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (or Failure of IRS to Make Determination Within 6 Months After Election or Request for Relief)* |
| <input type="checkbox"/> Notice of Determination Concerning Collection Action | <input type="checkbox"/> Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State |
| <input type="checkbox"/> Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or Failure of IRS to Make Final Determination Within 180 Days After Claim for Abatement)* | <input type="checkbox"/> Notice of Determination Under Section 7623 Concerning Whistleblower Action* |
| <input type="checkbox"/> Notice of Determination of Worker Classification* | |

*For additional information, please see "Taxpayer Information: Starting a Case" at www.ustaxcourt.gov (accessible by hyperlink from asterisks above, or in the Court's information booklet).

2. If applicable, provide the date(s) the IRS issued the NOTICE(S) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): _____

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: _____

4. SELECT ONE OF THE FOLLOWING (unless your case is a whistleblower or a certification action):

- If you want your case conducted under small tax case procedures, check here: **(CHECK**
If you want your case conducted under regular tax case procedures, check here: **ONE BOX)**

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

6. State the facts upon which you rely (please list each point separately):

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES:

Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of any NOTICE(S) the IRS issued to you
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- The Request for Place of Trial (Form 5) The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court’s public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court’s public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court’s “Notice Regarding Privacy and Public Access to Case Files”, available at www.ustaxcourt.gov.

SIGNATURE OF PETITIONER DATE (AREA CODE) TELEPHONE NO.

MAILING ADDRESS CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): _____ E-mail address (if any): _____

SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) DATE (AREA CODE) TELEPHONE NO.

MAILING ADDRESS CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): _____ E-mail address (if any): _____

SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S) NAME OF COUNSEL DATE

TAX COURT BAR NO. MAILING ADDRESS, CITY, STATE, ZIP CODE

E-MAIL ADDRESS (AREA CODE) TELEPHONE NO.