

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

RYAN M. RICHARDSON & KATHRYN M.	)	
RICHARDSON,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 15436-18.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

On October 9, 2018, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground the petition was not filed timely as to the January 31, 2018, deficiency notice issued to petitioners for taxable year 2015. On November 12, 2018, petitioners filed their Response to respondent’s motion to dismiss. In their Response petitioners state that they now have no objection to the granting of respondent’s motion to dismiss. The record establishes that the petition in this case was not filed timely as to the January 31, 2018, deficiency notice issued to petitioners for 2015.

Upon due consideration, it is

ORDERED that respondent’s Motion To Dismiss for Lack of Jurisdiction, filed October 9, 2018, is granted and this case is dismissed for lack of jurisdiction.

**(Signed) Maurice B. Foley**  
**Chief Judge**

ENTERED:    **NOV 21 2018**

**SERVED Nov 21 2018**