

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DEBORAH LOFTSGARD,)	
)	
Petitioner,)	
)	
v.)	Docket No. 15923-14.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	

ORDER OF DISMISSAL FOR LACK OF JURISDICTION

On July 8, 2014, the Court received from petitioner a letter which referenced a notice of determination dated June 6, 2014, issued to petitioner with respect to the 2001 taxable year. To protect petitioner's statutory time period within which to begin a case, the Court filed that letter as a petition to commence this case at docket No. 15923-14. On July 15, 2014, the Court issued an Order directing payment of the filing fee for this matter on or before August 29, 2014. On July 28, 2014, the Court received from petitioner a letter indicating that petitioner did not intend through her initial correspondence with this Court to commence a case herein. Rather, petitioner is seeking information regarding the basis for the determination made by Internal Revenue Service (IRS). Petitioner is advised that the IRS and the Commissioner are separate from this Court and that petitioner would need to contact the IRS directly for such inquiries as to IRS activities and determinations. Accordingly, it appearing that petitioner does not intend to pay the filing fee as directed in the Court's Order dated July 15, 2014, it is

ORDERED that, on the Court's own motion, this case is dismissed for lack of jurisdiction.

(Signed) Michael B. Thornton
Chief Judge

ENTERED: **JUL 30 2014**

SERVED Jul 30 2014