

UNITED STATES TAX COURT
WASHINGTON, DC 20217 PA

CLAUDE M. WHALEN,)
)
 Petitioner,)
)
 v.) Docket No. 19697-17 L.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER OF DISMISSAL FOR LACK OF JURISDICTION

The petition to commence this case was filed on September 18, 2017. The Court's \$60.00 filing fee was not paid. By Orders dated September 25, 2017, and November 30, 2017, the Court directed petitioner to file a proper Ratification of Petition and pay the Court's filing fee (or submit an Application for Waiver of Filing Fee for consideration). Petitioner has failed to do so.

In view of the foregoing, it is

ORDERED that, on the Court's own motion, this case is dismissed for lack of jurisdiction on the ground that petitioner failed to pay the Court's filing fee.

**(Signed) L. Paige Marvel
Chief Judge**

ENTERED: **JAN 18 2018**

SERVED Jan 18 2018