

UNITED STATES TAX COURT
WASHINGTON, DC 20217

CATHERINE RAMOS,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 17109-17.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	

ORDER OF DISMISSAL AND DECISION

This case for the redetermination of a deficiency is before the Court on respondent's Motion to Dismiss For Failure To State A Claim Upon Which Relief Can Be Granted, filed October 3, 2017. On October 30, 2017, petitioner filed a Reply to the motion dismiss. Because an amended petition has not been filed, we review respondent's motion against the allegations contained in the petition and petitioner's Opposition. Petitioner resided in New York when the petition was filed.

Rule 34(b)(4) of the Tax Court Rules of Practice and Procedure requires that a petition contain clear and concise assignments to each and every error the taxpayer alleges to have been committed by the Commissioner in the determination of a deficiency and/or related additions to tax and penalties. Rule 34(b)(5) further requires that the petition contain clear and concise lettered statements of the facts on which the taxpayer bases the assignments of error. See Jarvis v. Commissioner, 78 T.C. 646, 658 (1982).

The petition filed in this case does not satisfy these pleading requirements. Moreover, the allegations and statements contained in the petition fail to give rise to any justiciable issue. By Order served April 25, 2018, the Court advised petitioner that she should file a proper amended petition and that she might be subject to penalty for pursuing frivolous or groundless arguments. The Court attempted to serve the Order on the P.O. Box petitioner included as her address of

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record as well as the most recent reply filed October 30, 2017. The aforementioned Order was returned to the Court with a notation on the envelope that the P.O. Box was “closed”. In this connection Tax Court Rule 21(b)(4) requires a party to promptly notify the Court of a change of address. Petitioner has not done so in this case.

Under these circumstances the Court will grant respondent’s motion to dismiss. See Rules 34(a)(1), 123(b); Scherping v. Commissioner, 747 F.2d 478 (8th Cir. 1984); see also Carter v. Commissioner, 784 F.2d 1006, 1009 (9th Cir. 1986).

Upon due consideration and for cause, it is therefore

ORDERED that respondent’s Motion to Dismiss for Failure to State a Claim Upon Which Relief Can Be Granted, is granted and this case is dismissed. It is further

ORDERED AND DECIDED that for tax year 2015, there is a \$3,027 deficiency in petitioner’s Federal income tax.

**(Signed) Peter J. Panuthos
Special Trial Judge**

ENTERED: **JUN 07 2018**