

**UNITED STATES TAX COURT
Washington, DC 20217**

James H. Figueroa,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 24493-18
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	

ORDER

The Court's \$60.00 filing fee for this case has not been paid. Accordingly, it is

ORDERED that, on or before February 4, 2019, petitioner(s) shall pay the Court's filing fee of \$60.00, or this case may be dismissed. Waiver of the filing fee requires an affidavit or declaration containing specific financial information regarding the inability to make such payment. An Application for Waiver of Filing Fee form is available on the Court's website at www.ustaxcourt.gov. The Court will consider whether to waive the filing fee upon receipt of such information from petitioner(s). Failure to pay the Court's \$60.00 filing fee or submit an Application for Waiver of Filing Fee on or before February 4, 2019 may result in dismissal of this case.

(Signed) Maurice B. Foley

Chief Judge

Dated: Washington, D.C.
December 20, 2018

SERVED Dec 20 2018