

UNITED STATES TAX COURT
WASHINGTON, DC 20217

GARY WITT & KELLY WITT,)	
)	
Petitioners,)	
)	
v.)	Docket No. 2071-19.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

The petition in this case was filed on January 28, 2019. That petition does not bear the original signatures of petitioners, or the original signature of a practitioner admitted to practice before the Tax Court, as required by the Tax Court Rules of Practice and Procedure. The Court's \$60.00 filing fee in this case was also not paid. By Orders dated February 22, 2019, the Court directed petitioners to file a ratification of petition, duly signed and bearing both petitioners' original signatures (preferably in blue ink), ratifying and affirming the petition filed on petitioners' behalf in this case, and to pay the Court's \$60.00 filing fee (or submit an application for waiver of filing fee fore consideration). Petitioners have not complied with those orders.

On April 11, 2019, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground the petition was not filed timely as to the October 9, 2018, deficiency notice issued to petitioners for taxable year 2015. Although the Court directed petitioners to file an objection to respondent's motion to dismiss, petitioners failed to do so.

On June 5, 2019, respondent filed a First Supplement to his motion to dismiss. Among other things, in that First Supplement respondent acknowledges that under Guralnik v. Commissioner, 146 T.C. 230, 252-253 (2016), the petition was filed timely as to the October 9, 2018, deficiency notice issued to petitioners for 2015 upon which this case is based.

SERVED Jun 06 2019

Upon due consideration and for cause, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction, as supplemented, is denied. It is further

ORDERED that the time within which petitioners shall file a ratification of petition and pay the Court's \$60.00 filing fee (or submit an application for waiver of filing fee for consideration), is extended to June 27, 2019. Petitioners are reminded that ratification of petition may not be electronically filed, but must instead be filed in paper form and bear both of their original signatures. If, by June 27, 2019, no ratification of petition and/or filing fee are received, the Court may dismiss this case for lack of jurisdiction. It is further

ORDERED that the Clerk of the Court shall attach to the copy of this Order served on petitioners, a ratification of petition form which petitioners may use.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
June 5, 2019

