

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DARRYL K. MURAMOTA & LYNN K.)	
MURAMOTA,)	
)	
Petitioners,)	
)	
v.)	Docket No. 9704-18.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This case was calendared for trial at the session of the Court scheduled to commence in Los Angeles, California, on April 1, 2019. Prior to the calendar call at that trial session, the parties submitted a signed decision document. In the course of processing that decision document, it came to the Court’s attention that the notice of deficiency on which this case is predicated is dated February 12, 2018, and indicates that the last date to petition this Court was May 14, 2018, which is the date the 90-day period prescribed under I.R.C. section 6213(a) would have expired for a notice of deficiency mailed on February 12, 2018. The petition was received by the Court on May 17, 2018, in an envelope indicating that the petition was received and processed by FedEx on May 15, 2018, for delivery by FedEx 2-day mail. On May 2, 2019, the Court directed the parties to each show cause, on or before May 17, 2019, why this case should not be dismissed for lack of jurisdiction on the ground that the petition was not timely filed.

On May 9, 2019, petitioners filed a response to the Court’s order to show cause dated May 2, 2019. On May 14, 2019, respondent filed a response to the Court’s order to show cause dated May 2, 2019. After review of each of the parties’ responses, the Court concludes that the parties are in agreement that the petition was delivered to FedEx on May 14, 2018, as evidenced by a receipt provided by petitioners’ counsel, and the petition was therefore timely mailed.

SERVED May 15 2019

The premises considered, it is

ORDERED: That the Court's order to show cause dated May 2, 2019, is discharged.

(Signed) Michael B. Thornton
Judge

Dated: Washington, D.C.
May 15, 2019