

UNITED STATES TAX COURT
WASHINGTON, DC 20217

PA

ANDREW AWAD & LILIAN YOUSSEF-AWAD,)
)
Petitioners,)
)
v.) Docket No. 2212-19.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)
)

ORDER

A petition commencing this case was filed on January 30, 2019. Petitioners seek review of the notice of deficiency dated October 24, 2018, issued to them for taxable year 2016. Attached to the petition is a copy of that October 24, 2018, deficiency notice issued for 2016, which states the last day for filing a timely Tax Court petition as to that notice would expire on January 22, 2018. The petition, filed January 30, 2019, arrived at the Court in an envelope with a FedEx ship date of January 29, 2019.

In our Order To Show Cause, dated April 8, 2019, we directed the parties to each show cause, in writing, why the Court should not dismiss this case for lack of jurisdiction on the ground the petition was not timely filed. On April 23, 2019, respondent filed a Response to Order Dated April 8, 2019, in which he states petitioners indicated that the petition was originally mailed to the Tax Court on January 16, 2019, (2) petitioners provided respondent a copy of the envelope in which the petition was originally sent to the Tax Court on January 16, 2019, a copy of which was attached to the Response, and (3) petitioners also provided respondent a copy of the envelope in which the petition was returned to them, a copy of which was attached to the Response.

The foregoing considered, it is

ORDERED that the Court's Order To Show Cause, dated April 8, 2019, is discharged.

(Signed) Maurice B. Foley
Chief Judge

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

SERVED May 16 2019