

UNITED STATES TAX COURT
WASHINGTON, DC 20217

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| RONALD HEWRY VAN DEN HEUVEL & |) | |
| KELLY Y. VAN DEN HEUVEL, |) | |
| |) | |
| Petitioners, |) | |
| |) | |
| v. |) | Docket No. 14370-17. |
| |) | |
| COMMISSIONER OF INTERNAL REVENUE, |) | |
| |) | |
| Respondent |) | |
| |) | |
| |) | |
| |) | |
| |) | |

ORDER

On November 3, 2017, respondent filed in the above-docketed case a Motion To Dismiss for Lack of Jurisdiction as to Petitioner Kelly Y. Van Den Heuvel, on the ground that the petition was not executed or filed by Kelly Y. Van Den Heuvel or on her behalf by a party with proper authorization and capacity pursuant to the Tax Court Rules of Practice and Procedure. Rather, the petition had been signed only by Ronald Hewry Van Den Heuvel. If a petition has not been has not been properly signed by a petitioner personally or by a representative admitted to practice before this Court, then in order for the Court to acquire jurisdiction to consider the case as to that taxpayer, it is necessary to obtain a Ratification of Petition bearing the taxpayer’s original signature and ratifying the petition previously filed. The Tax Court, unlike the Internal Revenue Service (IRS), does **NOT** recognize powers of attorney.

Upon due consideration, it is

ORDERED that, on or before November 27, 2017, Kelly Y. Van Den Heuvel shall file with the Court a Ratification of Petition, bearing her original signature (preferably in blue ink), in which petitioner states, if such be the case, that she has read the petition filed June 29, 2017, and ratifies and affirms the filing of said document. If no such Ratification of Petition is received by that date, the Court may dismiss this case for lack of jurisdiction. Petitioner should note that the Ratification of Petition may **NOT** be filed electronically. It is further

ORDERED that the Clerk of the Court is directed to attach to the copies of this Order served on petitioners a form which may be used for the purpose of ratifying the petition. Respondent's motion to dismiss shall be held in abeyance.

**(Signed) L. Paige Marvel
Chief Judge**

Dated: Washington, D.C.
November 6, 2017

