

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

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 Petition Kelly Y. Van Den Heuvel, on the ground that the petition was not executed or filed by petitioner or on petitioner’s behalf by a party with proper authorization and capacity pursuant to the Tax Court Rules of Practice and Procedure. The Court therefore directed petitioner Kelly Y. Van Den Heuvel, on or before November 27, 2017, to file a Ratification of Petition, duly signed, in which petitioner stated, if such be the case, that petitioner had read the petition filed June 29, 2017, and ratified and affirmed the filing of said document. To date, no response to the Court’s Order has been received.

The premises considered, it is

ORDERED that respondent’s just-referenced Motion To Dismiss for Lack of Jurisdiction as to Petitioner Kelly Y. Van Den Heuvel is granted, and this case is dismissed for lack of jurisdiction as to Kelly Y. Van Den Heuvel. It is further

ORDERED that the caption of this case is amended to read “Ronald Hewry Van Den Heuvel, Petitioner v. Commissioner of Internal Revenue, Respondent”.

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

Dated: Washington, D.C.  
December 15, 2017

**SERVED Dec 19 2017**