



**United States Tax Court**

Washington, DC 20217

Joseph Raimo & Rebekah Raimo

Petitioners

v.

Commissioner of Internal Revenue

Respondent

Docket No. 6277-21S

**ORDER**

By Order dated May 6, 2021, the Court directed petitioners to pay the Court's \$60.00 filing fee. On June 23, 2021, petitioners paid the Court's \$60.00 filing fee. However, due to inadvertent clerical error, on August 12, 2021, the Court entered an Order of Dismissal for Lack of Jurisdiction on the ground that petitioners failed to pay the Court's \$60.00 filing fee.

On August 12, 2021, petitioners filed a First Amendment to Order of Dismissal for Lack of Jurisdiction. However, further review indicates that petitioners' filing appears to be more akin to a Motion To Vacate.

The Court will vacate the Order of Dismissal for Lack of Jurisdiction and thereby allow this case to go forward.

For cause, it is

ORDERED that petitioners' above-mentioned filing, filed August 12, 2021, is recharacterized as petitioners' Motion To Vacate. It is further

ORDERED that petitioners' Motion To Vacate is granted in that the Court's Order of Dismissal for Lack of Jurisdiction, entered on August 12, 2021, is hereby vacated and set aside.

**(Signed) Maurice B. Foley**  
**Chief Judge**

**Served 08/20/21**