



## United States Tax Court

Washington, DC 20217

Michael D. Tringali & Kathleen L.	)	
Tringali,	)	
	)	
Petitioners,	)	
	)	Docket No. 15592-17
v.	)	
	)	
Commissioner of Internal Revenue,	)	
	)	
Respondent.	)	

### **ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

This case for the redetermination of a deficiency is before the Court on respondent's motion to dismiss for lack of jurisdiction, filed March 29, 2019, and supplemented, August 7, 2019 and September 11, 2019 (respondent's motion). Petitioners' objections to respondent's motion are embodied in their responses to the motion. According to respondent, the Court is without jurisdiction in this matter because the petition was not filed by a person authorized to do so. The underlying facts relied upon by respondent in support of the motion are not in dispute and easily summarized below.

A notice of deficiency addressed to Michael D. Tringali for 2013 and a notice of deficiency addressed to petitioners for 2014 were mailed to petitioners' last known address by certified mail on April 18, 2017. As relevant here, the period prescribed in section 6213(a) for filing a petition in response to the notice expired on July 17, 2017, which date is 90 days after the notice was mailed. A petition captioned "Michael D. Tringali and Kathleen L. Tringali" signed by the father of one of the petitioners was received by the Court and filed within that 90-day period. Neither petitioner signed the document treated as a petition.

In a motion for continuance, filed October 26, 2018, among other things, petitioners explain that the individual who signed the petition, even though a relative of one of them, did so without their knowledge or consent. According to that motion, petitioners further state that they first learned of this case on October 22, 2018, more than a year after the petition was filed. Their later attempt to ratify

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the filing of the petition is of no consequence as it is clear that an unauthorized act cannot be ratified. See Martin v. Commissioner, T.C. Memo. 2000-187.

This Court's jurisdiction to redetermine a deficiency in income tax depends on the issuance of a valid notice of deficiency and a timely-filed petition. Monge v. Commissioner, 93 T.C. 22, 27 (1989); Normac, Inc. v. Commissioner, 90 T.C. 142, 147 (1988). The "timely-filed petition" must have been submitted by a person authorized to do so. Rule 60(a), Tax Court Rules of Practice and Procedure (available on the Internet at [www.ustaxcourt.gov](http://www.ustaxcourt.gov)).

The petition, although received by the Court and filed within the 90-day period, was neither signed nor submitted by petitioners. Furthermore, petitioners did not authorize the individual who signed and submitted the petition to do so on their behalf. In fact, petitioners only became aware of the existence of this case long after the petition was filed. Because petitioners did not authorize the filing of the petition on their behalf, and because their attempt to ratify the petition beyond the period it was due to be filed is of no consequence, the Court is without jurisdiction in this matter.

It follows and is

ORDERED that respondent's motion to dismiss, as supplemented, is granted, and this case is dismissed for lack of jurisdiction upon the ground that the petition was not filed by an individual authorized to do so.

**(Signed) Lewis R. Carluzzo**  
**Chief Special Trial Judge**