



United States Tax Court

Washington, DC 20217

ROBERT LEE FLOYD & ROSEANE
TORRES FLOYD,

Petitioners

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent

Docket No. 7777-22SL

ORDER TO SHOW CAUSE

This case is calendared for trial at the September 18, 2023, Boston, Massachusetts, Trial Session of the Court.

The Petition in this case was filed on April 1, 2022. Petitioners seek review of a Notice of Determination dated February 4, 2022, issued for the taxable year 2014. Attached to that Petition is a copy of the February 4, 2022, notice of determination issued to petitioners.

On June 10, 2022, respondent filed an Answer indicating the Notice of Determination dated February 4, 2022, upon which this case is based, was sent to petitioners' last known address at 100A Taralli Ter, Framingham, MA, 01702-7122, by way of certified mail on February 4, 2022. The Notice of Determination attached to the petition filed in the above-entitled case bears the Certified Mail Number: 7021 0350 0000 8198 3173. Counsel for respondent has been unable to obtain a copy of the PS Form 3877 (or equivalent), therefore, attached as Exhibit A is a copy of the United States Postal Service ("USPS") tracking information for Certified Mail Number: 7021 0350 0000 8198 3173, accessed by counsel for respondent on June 6, 2022. The USPS tracking information shows that respondent mailed the Notice of Determination at issue on February 4, 2022, and that it was delivered to petitioners at their last known address on February 10, 2022. The 30-day period for timely filing a petition with the Tax Court expired on March 7, 2022.

The Petition, filed April 1, 2022, arrived at the Court in a U.S. Postage Paid envelope with a date of "MAR 22, 22", which is 56 days after the date of the mailing of the Notice of Determination and 25 days after the expiration of the 30-day deadline to timely file a petition with the Court.

Served 05/15/23

A petition seeking review of a notice of determination may be filed past the 30-day deadline if petitioner can show that equitable tolling should apply. *See Boechler, P.C. v. Commissioner*, 142 S.Ct. 1493, 1501 (2022) (holding that the untimely filing of a petition in a collection due process case is not a jurisdictional defect and may be subject to equitable tolling). Upon due consideration, it is

ORDERED that, on or before June 15, 2023, petitioner shall show cause, in writing, why the Court, on its own motion, should not dismiss this case for lack of jurisdiction on the ground the petition was not timely filed and if petitioner asserts equitable tolling include all applicable facts.

Petitioners are reminded of the free legal help available through the following clinics:

Low Income Taxpayer Clinic
Rhode Island Legal Services, Inc.
56 Pine Street, 4th Floor
Providence, RI 02903
(401) 274-2652

Vermont Low Income Taxpayer Project
Vermont Legal Aid, Inc.
264 North Winooski Avenue
Burlington, VT 05402
(800) 889-2047

Federal Tax Clinic of the Legal Services Center
at Harvard Law School
122 Boylston Street
Jamaica Plain, MA 02130
(617) 390-1729

Greater Boston Legal Services, LITC
197 Friend Street
Boston, MA 02114
(617) 371-1234; (617) 603-1569

New Hampshire Pro Bono
Low-Income Taxpayer Project
2 Pillsbury Street, Suite 300
Concord, NH 03301
(603) 228-6028

Low Income Taxpayer Clinic Springfield Partners
for Community Action
721 State Street
Springfield, MA 01109
(413) 263-6500

(Signed) Diana L. Leyden
Special Trial Judge