

No. 15-3838

**UNITED STATES COURT OF APPEALS  
FOR THE SEVENTH CIRCUIT**

ROBERT H. TILDEN,	)
	)
Petitioner -- Appellant,	)
	)
vs.	)
	)
COMMISSIONER OF INTERNAL	)
REVENUE,	)
	)
Respondent -- Appellee.	)
	)

**DOCKETING STATEMENT**

Pursuant to Rule 3 of the Federal Rules of Appellate Procedure and Rule 3 and Rule 28 of the Circuit Rules of the Court of Appeals for the Seventh Circuit, Robert H. Tilden, the appellant, through his counsel Paul W. Jones, files this docketing statement.

**I. PROCEEDINGS IN THE TAX COURT.**

On January 21, 2015, the Commissioner mailed a statutory notice of deficiency pursuant to 26 U.S.C. § 6212(a) and 6213(a) to Robert Tilden, determining a deficiency in federal income tax for the taxable years 2005, 2010, 2011, and 2012. On April 21, 2015, within the 90-day period following the mailing of the notice of deficiency set by 26 U.S.C. § 6213(a), taxpayer filed a petition in the United States Tax Court, seeking

redetermination of that deficiency. On June 8, 2015 the Commissioner filed a motion to dismiss Appellant's tax court petition for lack of jurisdiction asserting that the Appellant did not timely file his petition with the Tax Court. On September 25, 2015 Special Trial Judge Robert N. Armen, Jr. entered an order dismissing Appellant's petition for lack of jurisdiction.

## **II. JURISDICTION OF THE COURT OF APPEALS.**

This appeal is taken from the final decision of the United States Tax Court entered on September 25, 2015 by the Honorable Special Trial Judge Robert N. Armen, Jr. The United States Court of Appeals has jurisdiction over this consolidated appeal pursuant to 26 U.S.C. § 7482 and Rule 3 and Rule 13 of the Federal Rules of Appellate Procedure. The Appellant's Notice of Appeal was filed with the United States Tax Court on December 21, 2015. The Notice of Appeal was timely filed because it was filed within 90 days of entry of the United States Tax Court's order. See 26 U.S.C. §7485; Fed R. App. P. 13(a). The Appellant resided in Milwaukee, Wisconsin, at the time the petition was filed. Accordingly, appellate venue properly lies in the United States Court of Appeals for the Seventh Circuit. The Tax Court's decision is final and disposes of all claims through dismissal of the Appellant's petition.

### **III. OTHER PROCEDURAL BACKGROUND.**

On October 22, 2015 the Appellant filed a Motion for Reconsideration requesting that the Tax Court reconsider its decision. On November 16, 2016 Appellee filed a response to Appellant's Motion for Reconsideration wherein Appellee supported the granting of Appellant's Motion for Reconsideration and agreeing that the facts and law show that the Tax Court has jurisdiction to adjudicate the Appellant's petition. On December 3, 2015, despite the agreement by the Appellant and Appellee that the facts and law show that the Tax Court does have jurisdiction to adjudicate the Appellant's petition Appellant's Motion for Reconsideration was denied by the Tax Court.

No motion is pending before the United States Tax Court.

Dated this 29<sup>th</sup> Day of December 2015.

/s/ Paul W. Jones

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**CERTIFICATE OF SERVICE**

The undersigned certifies that on December 29, 2015, I electronically filed the foregoing Docketing Statement with the Clerk of Court using CM/ECF. I also certify that the foregoing document is being served this day on all counsel of record via transmission of Notices of Electronic Filing generated by CM/ECF, or in some other authorized manner for those counsel or parties who are not authorized to receive electronically Notices of Electronic Filing.

/s/ Paul W. Jones

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Paul W. Jones, Esq.