

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED

FEB 07 2019

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

MIGUEL A. JUSINO and ELIZABETH
H. EZCURRA,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 18-72271

Tax Ct. No. 20101-17
United States Tax Court

ORDER

A review of the docket demonstrates that appellants have failed to file the opening brief in this case.

Pursuant to Ninth Circuit Rule 42-1, this appeal is dismissed for failure to prosecute.

This order served on the Tax Court shall, 21 days after the date of the order, act as the mandate of this court.

FOR THE COURT:

MOLLY C. DWYER
CLERK OF COURT

By: Estela Urrutia
Deputy Clerk
Ninth Circuit Rule 27-7

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Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 18-72271

Tax Ct. No. 20101-17
United States Tax Court

ORDER

A review of this court's docket reflects that the filing and docketing fees for this appeal remain due. Within 21 days after the date of this order, petitioner shall pay to the tax court the \$500.00 filing and docketing fees for this petition and file in this court proof of such payment or file in this court a motion to proceed in forma pauperis.

The filing of a motion to proceed in forma pauperis will automatically stay the briefing schedule under Ninth Circuit Rule 27-11.

The Clerk shall serve a Form 4 financial affidavit on petitioner.

If petitioner fails to comply with this order, this appeal will be dismissed automatically by the Clerk for failure to prosecute. *See* 9th Cir. R. 42-1.

FOR THE COURT:

MOLLY C. DWYER
CLERK OF COURT

By: Cyntharee K. Powells
Deputy Clerk
Ninth Circuit Rule 27-7

UNITED STATES TAX COURT

MIGUEL A. JUSINO &)
ELIZABETH H. EZCURRA,)
Petitioners,)
v.) Docket No. 20101-17
COMMISSIONER OF INTERNAL REVENUE,)
Respondent.)

STIPULATION OF FACTS

The parties agree to this Stipulation of Facts pursuant to Tax Court Rule 91. All stipulated facts shall be conclusive. All stipulated original exhibits shall be considered authentic. All stipulated copies shall be considered duplicates of the originals as defined in Fed. R. Evid. 1001(4). The parties do not necessarily agree to the truth of assertions within stipulated exhibits and such assertions may be rebutted or corroborated by additional evidence. Any relevance objection may be made with respect to all or any part of this stipulation at or before the time of trial, but all other evidentiary objections are waived unless specifically expressed in this stipulation.

1. Attached hereto and marked as Exhibit 1-J is a copy of the petitioners' 2015 income tax return.
2. Attached hereto and marked as Exhibit 2-J is a copy of the statutory Notice of Deficiency dated September 12, 2017, upon which notice the above-entitled action is based.

3. At the time of filing the Petition commencing the above-entitled action, the petitioners resided in Tempe, Arizona.

4. On their 2015 income tax return, the petitioners claimed exemptions for two dependents, G.J. and M.J.

5. At the end of 2015, G.J. was 9 years old and M.J. was 4 years old.

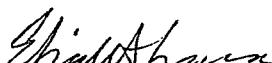
6. Petitioners are the biological parents of both G.J. and M.J.

7. Petitioners are not liable for the accuracy-related
penalty under I.R.C. § 6662(a).

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service



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Petitioner
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ELIZABETH H. EZCURRA
Petitioner

By: _____

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M/S 2200PHX
Phoenix, AZ 85012
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Date: 03-26-2018

Date: _____

**Additional material
from this filing is
available in the
Clerk's Office.**