



# United States Tax Court

Washington, DC 20217

ROY A. NUTT & BONNIE W. NUTT,

Petitioners

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent

Docket No. 15959-22

## ORDER

The Court received two Notices of Appeal in this case. We will file the earlier received document as a Notice of Appeal and the latter as an Amended Notice of Appeal.

The Court received two Notices of Appeal on the same day. At 12:52 pm on August 1, 2023, the Court received a Notice of Appeal signed by Mr. and Mrs. Nutt and completed using the Court's standard form for such a notice. The Notice was mailed to the Court by registered mail on July 24, 2023. Also on August 1, 2023, counsel entered an appearance on behalf of Mr. and Mrs. Nutt. Counsel electronically filed a Notice of Appeal at 6:23 pm.

Both Notices of Appeal are timely. On May 3, 2023, the Court entered an Order of Dismissal for Lack of Jurisdiction in this case. A Notice of Appeal is generally due within 90 days after a decision is entered. 26 U.S.C. § 7483, Rule 190, Tax Court Rules of Practice & Procedure. Ninety days from May 3 is August 1, the date both Notices of Appeal were received.

Because both Notices are timely, we will file them in the order received. (We note that the timely mailing rule is not implicated when a document is received on or before the due date. Section 7502 is only implicated if the document is delivered "after such period or such date." 26 U.S.C. § 7502(a)(1).) Accordingly, it is

ORDERED that the Clerk shall file the Notice of Appeal received at 12:52 pm as a Notice of Appeal. It is further

ORDERED that the Clerk shall file the Notice of Appeal received at 6:23 pm as an Amended Notice of Appeal.

**(Signed) Ronald L. Buch**  
**Judge**

**Served 08/03/23**