

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

EDWARD A. JACKSON & CHERILYN M.)
JACKSON,)
)
Petitioner(s),)
)
v.) Docket No. 12170-13S.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

By Order To Show Cause dated and served December 2, 2013, the Court directed the parties to show cause, separately and in writing, why the Court should not dismiss this case in its entirety for want of a notice of deficiency or other jurisdictionally-relevant IRS notice and that if respondent should seek to show cause why the Court should not do so, then for respondent to (1) include in his response a discussion regarding how IRS Notice 3219N (in generic form) came into being and (2) attach to his response a complete copy of the February 25, 2013 IRS Notice 3219N.

On December 20, 2013, respondent filed a Response to the Court's aforementioned Order To Show Cause. In his Response, respondent contends that Notice 3219N is a valid notice of deficiency that serves to confer jurisdiction on this Court as to petitioner Edward A. Jackson only. (Respondent previously filed a Motion To Dismiss For Lack Of Jurisdiction As To Cherilyn M. Jackson And To Change Caption on November 21, 2013, contending that no notice of deficiency or other jurisdictionally-relevant notice has been sent to Cherilyn M. Jackson for the taxable year 2010.)

In contrast, the Court has not received any response from either petitioner Edward A. Jackson or petitioner Cherilyn M. Jackson in respect of its December 2, 2013 Order To Show Cause. One might conclude, therefore, that petitioners either are unable to show cause why the Court should not dismiss this case in its entirety or affirmatively think that the case should be so dismissed.

SERVED Feb 07 2014

The status of IRS Notice 3219N remaining open to question, and petitioners not yet having had an express opportunity to respond to respondent's aforementioned November 21, 2013 motion to dismiss as to Cherilyn M. Jackson, it is hereby

ORDERED that the parties shall, consistent with the Court's Order To Show Cause, dated and served December 2, 2013, show further cause, at the Court's March 24, 2014 Chicago, Illinois trial session, **at a time and date certain of 9:00 a.m. on Wednesday, March 26, 2014**, in Room 3908, Kluczynski Federal Building, 230 S. Dearborn Street, Chicago, Illinois 60604, why the Court should not dismiss this case in its entirety for want of a notice of deficiency or other jurisdictionally-relevant IRS notice. It is further

ORDERED that respondent's Motion To Dismiss For Lack Of Jurisdiction As To Cherilyn M. Jackson And To Change Caption, filed November 21, 2013, is calendared for hearing at the Court's March 24, 2014 Chicago, Illinois trial session **at a time and date certain of 9:00 a.m. on Wednesday, March 26, 2014**, in Room 3908, Kluczynski Federal Building, 230 S. Dearborn Street, Chicago, Illinois 60604.

This Order constitutes official notice of its contents, and further notice will not necessarily be given.

(Signed) Robert N. Armen, Jr.
Special Trial Judge

Dated: Washington, D.C.
February 7, 2014