

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DRB

MARK A. LOVELY,)
)
Petitioner(s),)
)
v.) Docket No. 4855-14 L.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

On March 26, 2014, petitioner filed a Motion for Summary Judgment. On April 15, 2014, respondent filed a Response thereto. Pursuant to Rule 121(a), Tax Court Rules of Practice and Procedure, petitioner's motion is premature at this time as the case is not yet at issue.

In view of the foregoing, it is

ORDERED that petitioner's Motion for Summary Judgment is denied as premature.

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(Signed) Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
April 15, 2014

SERVED Apr 17 2014