

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

LOUIS M. GACHETTE,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 17178-14SL.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	

**ORDER**

On July 22, 2014, a petition was filed to commence the above-docketed matter, alleging disagreement with a notice of determination concerning collection action dated July 10, 2014, issued with respect to the taxable year 2010. No copy of any notice of deficiency or Notice of Determination Concerning Collection Action(s) Under Section 6320 and /or 6330 of the Internal Revenue Code was attached to the petition; rather, a Form 668-W(c), Notice of Levy on Wages, Salary, and Other Income, dated July 10, 2014, issued with respect to petitioner's tax year 2010 was attached.

Subsequently, on September 12, 2014, respondent filed an answer to the petition. However, respondent failed to attach thereto any notice of deficiency or determination, instead merely denying that any Notice of Determination Concerning Collection Action was attached to the petition and emphasizing that the attached document was a notice of levy. Respondent did not, however, otherwise address the jurisdictional status of this case.

Accordingly, given the apparent ambiguity of the record at present regarding, among other things, the jurisdiction of the Court as to relevant taxable periods, it is

ORDERED that, on or before June 11, 2015, respondent shall file either: (1) An appropriate jurisdictional motion; or (2) a report addressing the basis or bases for the Court's jurisdiction and attaching thereto a copy of any further supporting documentation.

**(Signed) Michael B. Thornton**  
**Chief Judge**

Dated: Washington, D.C.  
May 21, 2015

**SERVED May 22 2015**