

UNITED STATES TAX COURT
WASHINGTON, DC 20217

KVC

Latrina Gray,)
)
Petitioner,)
)
v.) Docket No. 27996-15.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent.)

ORDER

On December 22, 2015, respondent filed a Motion to Dismiss for Lack of Jurisdiction on the ground that the petition was not timely filed. In his motion to dismiss, respondent states that the notice of deficiency upon which this case is based was sent to petitioner's last known address, the address shown in the notice of deficiency (Exhibit A attached to that motion) on August 3, 2015, as shown by the postmark date stamped on the PS Form 3800, a copy of which is attached as Exhibit B to that motion. However, Exhibit B only establishes that certified mail (article number 70091680000150682825) was sent to petitioner at 5288 Canary Dr., Jackson, MS 39272. It does not establish that the contents of that certified mailing was the notice of deficiency upon which this case is based.

Upon due consideration, it is

ORDERED that, on or before January 13, 2016, respondent shall file a First Supplement to his motion to dismiss and attach thereto, documents showing the notice of deficiency upon which this case is based was sent to petitioner by certified mail as respondent alleges in the motion.

(Signed) Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
December 23, 2015

SERVED Dec 23 2015