

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

Estate of John A. Massie, Deceased, John	)	
Stephen Massie, Executor,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 5961-16S.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

The petition in this case was filed on March 9, 2016. Petitioner seeks review of the notice of deficiency dated October 21, 2015, issued to decedent for taxable year 2012 and 2013. Attached to that petition is a September 1, 2015, Order issued by the State of Kentucky, County of Hardin, Cir/Dist Court, appointing John Stephen Massie as Executor for the Estate of John A. Massie.

On April 28, 2016, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground the petition was not timely filed. On May 23, 2016, petitioner filed a Response to respondent’s motion to dismiss. Among other things, in that Response petitioner acknowledges that the deficiency notice for 2012 and 2013 was “most likely mailed to the decedent’s address at 383 West Vine Street, Radcliff, KY”.

In pertinent part, I.R.C. section 6212(b)(1) provides that:

(b) Address for notice of deficiency.

(1) Income and gift taxes and certain excise taxes. In the absence of the existence of notice to the Secretary under section 6903 of the existence of fiduciary relationship, notice of a deficiency in respect of a tax imposed by subtitle A [i.e., income tax] \* \* \* if mailed to the taxpayer at his last known address, shall be sufficient for purposes of subtitle A, \* \* \* and this chapter even if such taxpayer is deceased

See Fehrs v. Commissioner, 65 T.C. 346, 351 (1975); sec. 1.6901-1(a), (b)(2) and (d), *Proced. & Admin. Regs.*

Upon due consideration, it is

**SERVED May 25 2016**

ORDERED that, on or before June 15, 2016, petitioner shall file a First Supplement to petitioner's response. In that Supplement petitioner shall set forth and discuss fully (1) decedent John A. Massie's date of death, and (2) (a) whether or not John Stephen Massie provided notice to the Internal Revenue Service under I.R.C. section 6903 of the existence of fiduciary relationship by John Stephen Massie for decedent John A. Massie, and (b) if so, the date upon which such notice was provided. Petitioner shall also attach to that Supplement, a copy of such notice to the Internal Revenue Service under section 6903 of the existence of fiduciary relationship by John Stephen Massie for decedent.

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

Dated: Washington, D.C.  
May 24, 2016