

UNITED STATES TAX COURT
WASHINGTON, DC 20217

CRAIG D. KAHN,)	
)	
Petitioner,)	
)	
v.)	Docket No. 8733-17.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	

ORDER

On April 24, 2017, a petition was filed to commence the above-docketed matter, alleging disagreement with a notice of deficiency issued with respect to the taxable year 2017. No copy of any notice of deficiency or notice of determination from the Internal Revenue Service (IRS) was attached to the petition, nor was any other document.

Subsequently, on May 18, 2017, respondent filed an answer to the petition. However, respondent failed to attach thereto any notice of deficiency or determination. Instead respondent merely denied that any notice of deficiency had been issued or any determination made with respect to petitioner’s 2017 taxable year, without otherwise suggesting that any motion or other steps would follow to address the jurisdictional status of this case. The answer was similarly silent regarding any other potential taxable years that might support this proceeding, simply noting that petitioner’s 2017 tax year had not yet closed.

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 9, 2017, 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) L. Paige Marvel
Chief Judge**

Dated: Washington, D.C.
May 19, 2017

SERVED May 22 2017