

UNITED STATES TAX COURT
WASHINGTON, DC 20217

MICHAEL SEAN GREENEWALD,)	
)	
Petitioner,)	
)	
v.)	Docket No. 25719-17.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

The petition in this case was filed on December 11, 2017. Petitioner seeks review of purported notice(s) of deficiency and determination allegedly issued to him for taxable years 2004 through 2017. In his petition petitioner asserts, "I have never received a notice of deficiency or a notice of determination for the years 2004 thru (sic) 2017. On January 9, 2018, respondent filed a Motion for More Definite Statement Pursuant to Rule 51.

Upon due consideration, it is

ORDERED that respondent's Motion for More Definite Statement filed January 9, 2018, is denied. It is further

ORDERED that, on or before February 1, 2018, respondent shall file an appropriate jurisdictional motion. In that motion, based upon a diligent search conducted of respondent's records, respondent shall set forth and discuss fully respondent's position as to: (1) whether any notice(s) of deficiency was issued to petitioner for taxable years 2004 through 2017 that would confer jurisdiction upon the Court in this case; and (2) whether any notice(s) of determination under I.R.C. section 6320 or 6330 was issued to petitioner for taxable years 2004 through 2017 that would confer jurisdiction upon the Court in this case.

**(Signed) L. Paige Marvel
Chief Judge**

Dated: Washington, D.C.
January 11, 2018

SERVED Jan 12 2018