

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ROBERT JACOBSEN & CAROL S.)
JACOBSEN,) **CZ**
)
Petitioners,)
)
v.) Docket No. 2309-17 L
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent.)

ORDER

Giving due regard to the representations contained in respondent's first supplement, filed March 28, 2018, because the decision letter attached to petitioners' petition is the equivalent of a notice of determination under I.R.C. §6330(d), see Craig v. Commissioner, 119 T.C. 252 (2002), and because the petition in this case was filed within 30 days from the date of that document, it is

ORDERED that respondent's motion to dismiss for lack of jurisdiction, filed May 19, 2017, and supplemented on March 28, 2018, is denied.

(Signed) Lewis R. Carluzzo
Special Trial Judge

Dated: Washington, D.C.
April 5, 2018

SERVED Apr 05 2018