

UNITED STATES TAX COURT
WASHINGTON, DC 20217

GARY R. LOHSE,)
)
Petitioner,)
) **CT**
v.) Docket No. 11487-17
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent.)

ORDER

This case for the redetermination of a deficiency is before the Court on petitioner's motion to dismiss for lack of jurisdiction, filed August 15, 2017. According to petitioner, the Court lacks jurisdiction because the notice of deficiency is not valid. Respondent's objection to petitioner's motion was filed August 23, 2017.

Respondent's objection supports the presumption of regularity that attaches to actions by government officials. See Parkinson v. Commissioner, 647 F.2d 875, 876 (9th Cir.1981), aff'd T.C. Memo. 1979-319; Pietanza v. Commissioner, 92 T.C. 729, 739 (1989), aff'd, 935 F.2d 1282 (3d Cir. 1991). Nothing submitted by petitioner overcomes that presumption or otherwise refutes the statements contained in respondent's objection.

That being so, it is

ORDERED that petitioner's motion is denied.

(Signed) Lewis R. Carluzzo
Special Trial Judge

Dated: Washington, D.C.
July 6, 2018

SERVED Jul 09 2018