

UNITED STATES TAX COURT
WASHINGTON, DC 20217

CHERYNISHA MARIE INGRAM,)	
)	
Petitioner,)	
)	
v.)	Docket No. 20023-18S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	

ORDER

The petition in the above-docketed proceeding was filed on October 11, 2018, alleging dispute with respect to the taxable years 2016 and 2017. Attached to the petition was a notice of deficiency dated July 9, 2018, issued to petitioner with respect to the 2017 tax year. The petition had been received by the Court in an envelope sent by FedEx Ground and bearing a ship date of October 8, 2018.

Subsequently, on December 3, 2018, respondent filed in the above-docketed case a Motion to Dismiss for Lack of Jurisdiction as to Taxable Year 2016 and To Strike, on the ground that, as to 2016, the petition was not filed within the time prescribed by section 6213(a) or 7502 of the Internal Revenue Code (I.R.C.). As to 2017, the motion closed with the following statement: "Respondent acknowledges that the petitioner attached a timely notice of deficiency for the tax year 2017 to her petition." Such statement, however, raises questions vis-à-vis the rules under section 7502, I.R.C., regarding designated private delivery services.

Accordingly, upon due consideration, it is

ORDERED that, on or before December 26, 2018, respondent shall file a supplement to the just-referenced motion to dismiss and shall clarify therein respondent's position regarding the Court's jurisdiction for purposes of the 2017 year.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
December 4, 2018