

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

KEITH MARION ARMSTRONG,	)	
	)	
Petitioner,	)	<b>CZ</b>
	)	
v.	)	Docket No. 21537-17 L
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

Giving due regard to the representations contained in respondent’s first supplement, filed December 7, 2018, because the decision letter attached to petitioner’s 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 December 5, 2017, and supplemented on December 7, 2018, is denied.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

Dated: Washington, D.C.  
December 13, 2018

**SERVED Dec 14 2018**