

UNITED STATES TAX COURT
WASHINGTON, DC 20217 **PA**

JEFFREY M. DEVRIES & DEBRA R.)	
KIRSHNER DEVRIES,)	
)	
Petitioners,)	
)	
v.)	Docket No. 21822-18S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On November 27, 2018, respondent filed a Motion To Dismiss for Lack of Jurisdiction. Respondent did not attach to that motion a certificate of service for petitioner Jeffrey M. Devries. The Court issued a Notice of Docket Change on November 27, 2018, stating: “No certificate of service for Jeffrey M. Devries. You must file a Certificate of Service for Jeffrey M. Devries.” Rather than filing only the certificate of service for Mr. Devries, as directed by the Court, respondent filed a second Motion To Dismiss for Lack of Jurisdiction, with a certificate of service for Mr. Devries attached.

By Order dated December 18, 2018, the Court struck the second Motion To Dismiss for Lack of Jurisdiction from the Court’s record in this case and directed respondent to file a certificate of service for petitioner Jeffrey M. Devries, demonstrating that the first Motion To Dismiss for Lack of Jurisdiction was properly served on Mr. Devries. On December 20, 2018, respondent filed a Certificate of Service Motion To Dismiss for Lack of Jurisdiction demonstrating that the first Motion To Dismiss for Lack of Jurisdiction was properly served on petitioner Debra R. Kirshner Devries. By Order dated December 21, 2018, the Court struck respondent’s Certificate to Service, filed December 20, 2018, and directed respondent to file a certificate of service for petitioner Jeffrey M. Devries, demonstrating that the first Motion To Dismiss for Lack of Jurisdiction was properly served on Mr. Devries. Respondent failed to do so. On December 21, 2018, respondent filed a status report in which he incorrectly asserts that respondent filed a certificated of service as to Mr. Devries on December 20, 2018.

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Upon due consideration, it is

ORDERED that, on or before February 25, 2019, respondent shall file a certificate of service for petitioner Jeffrey M. Devries, demonstrating that the Motion To Dismiss for Lack of Jurisdiction, filed November 27, 2018, at 8:11 a.m., was properly served on Mr. Devries.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
February 21, 2019