

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ALEXIS J. OLESHYTSKY,)	
)	
Petitioner,)	
)	
v.)	Docket No. 24243-18S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
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)	

ORDER

On February 15, 2019, respondent filed in the above-docketed matter a Motion To Dismiss for Lack of Jurisdiction, on the ground that the petition herein was not filed within the time prescribed by section 6213(a) or 7502 of the Internal Revenue Code. Subsequently, on March 12, 2019, the petitioner filed an objection to the motion to dismiss. Upon reviewing the parties’ submissions, it has come to the attention that although the petition was sent to the Court using “Click-N-Ship” postage purchased online from the U.S. Postal Service, respondent’s motion has not addressed the implications, if any, of Pearson v. Commissioner, 149 T.C. 424 (2017), in the instant scenario.

Accordingly, upon due consideration, it is

ORDERED that, on or before April 4, 2019, respondent shall file a response to petitioner’s just-referenced objection, addressing respondent’s position regarding applicability of Pearson v. Commissioner, 149 T.C. 424 (2017), in this case.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
March 14, 2019