

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

BRYANT DWAYNE CRAWFORD,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 18178-19W.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On November 21, 2019, respondent filed a Motion To Dismiss for Failure To State a Claim Upon Which Relief Can Be Granted in this case. On November 25, 2019, the Court issued the opinion of Lacey v. Commissioner, 153 T.C. \_\_ (November 25, 2019).

Upon due consideration, it is

ORDERED that, on or before December 27, 2019, respondent shall file a Response to this Order, setting forth and fully discussing his position concerning the application to this case, if any, of the Court's holding in the above-cited case.

**(Signed) Maurice B. Foley**  
**Chief Judge**

Dated: Washington, D.C.  
November 26, 2019

**SERVED Nov 27 2019**