

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

ELIZABETH M. JACOBSON,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 20577-15W.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This case is calendared on the Court’s December 12, 2016, Washington, D.C., trial session. On November 18, 2016, petitioner filed a Motion to Dismiss, representing that respondent does not oppose the granting of this motion. Upon due consideration, it is

ORDERED that, on the Court’s own motion, this case is stricken from the December 12, 2016, Washington, D.C., trial session and is continued. It is further

ORDERED that jurisdiction of this case is retained by this division of the Court. It is further

ORDERED that respondent shall file, on or before January 6, 2017, a response to petitioner’s Motion to Dismiss. The Court requests that respondent address in his response the propriety of extending, to the whistleblower context, the principles of Wagner v. Commissioner, 118 T.C. 330 (2002), a case that arose under the Court’s collection due process jurisdiction.

**(Signed) Albert G. Lauber**  
**Judge**

Dated: Washington, D.C.  
November 29, 2016

**SERVED Nov 29 2016**