

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

CAROLYN J. COLE,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 14526-19.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

The petition in this case was filed on August 5, 2019. Among other things, petitioner seeks review of a purported notice of final determination not to abate interest of unspecified date allegedly issued with respect to her for taxable year 2017.

On September 24, 2019, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground the petition was not filed timely as to the deficiency notice dated April 1, 2019, issued to petitioner for taxable year 2017.

Pursuant to I.R.C. section 6404(h) the Tax Court shall have jurisdiction over an interest abatement action brought by a taxpayer who meets the net worth requirement of section 7430(c)(4)(A)(ii) to determine whether the Secretary's failure to abate interest under section 6404 was an abuse of discretion, and may order an abatement if such action is brought at any time (1) after the earlier of (a) the date of mailing of the Secretary's final determination not to abate interest, or (b) the date which is 180 days after the date of filing with the Secretary of a claim for abatement of interest under section 6404, but (2) not later than the date which is 180 days after the date of the Secretary's mailing of the final determination not to abate interest. I.R.C. sec. 6404(h)(1) (A) and (B).

Upon due consideration, it is

ORDERED that, on or before October 17, 2019, respondent shall file a First Supplement to his motion to dismiss. In that First Supplement, based upon a diligent search of respondent's records, respondent shall set forth and discuss fully his position as to: (1) whether or not a final notice of determination not to abate interest was issued to petitioner for 2017 that would confer jurisdiction upon the Court, and (2) whether or not petitioner filed a request to abate interest for 2017 with the Internal Revenue Service that would confer jurisdiction upon the Court.

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

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