

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

BILLY R. BOND,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 14684-18W
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

This I.R.C. §7623(b)(4) case is before the Court on respondent’s motion to dismiss for lack of jurisdiction, filed October 12, 2018. Respondent’s motion is based upon the ground that the petition was not filed within the period prescribed by I.R.C. §7623(b)(4). Petitioner’s objections to respondent’s motion are embodied in his response, filed November 20, 2018, and supplemented on July 18, 2019.

Because the time period described in I.R.C. §7623(b)(4) is not jurisdictional, see Myers v. Commissioner, 928 F.3d 1025 (D.C. Cir. 2019), it is

ORDERED that respondent’s motion is denied. It is further

ORDERED that respondent’s answer is due within 60 days from the date of service of this Order.

**(Signed) Lewis R. Carluzzo  
Special Trial Judge**

Dated: Washington, D.C.  
April 24, 2020

**SERVED Apr 24 2020**