

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

SUZANNE JEAN MCCRORY,

SR

Petitioner,

v.

) Docket No. 3443-18W

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 April 18, 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 her opposition, filed May 14, 2018.

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**