

December 10, 2014

**NOTICE**

The United States Tax Court will be closed on Friday, December 26, 2014, and Friday, January 2, 2015.

For purposes of computation of time under Rule 25, Tax Court Rules of Practice and Procedure, December 26, 2014, and January 2, 2015, shall each be treated in the same manner as a legal holiday. See Rule 25(a)(2) and (b), Tax Court Rules of Practice and Procedure.