

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

JOHN P. HAGER, JR. & DEEPA SESHAN,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 1854-19.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

On April 5, 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 October 9, 2018, issued to petitioners for taxable year 2016. Although the Court directed petitioners to file an Objection, if any, to respondent’s motion to dismiss, petitioners failed to do so.

In Guralnik v. Commissioner, 146 T.C. 230, 252-253 (2016), this Court concluded and held as follows:

[Federal Rules of Civil Procedure] Rule 6(a) (3) is ‘suitably adaptable’ to specify the principle for computing time when our Clerk’s Office is inaccessible because of inclement weather, government closings, or other reasons. Civil Rule 6(a) (3) provides that the time for filing is then ‘extended to the first accessible day that is not a Saturday, Sunday, or legal holiday.’ Because the petition [in Guralnik] was filed \* \* \* on the first accessible day after the Court reopened for business, the petition was timely filed and we have jurisdiction to hear this case.

Upon due consideration, it is

ORDERED that, on or before June 7, 2019, respondent shall file a First Supplement to his motion to dismiss. In that First Supplement respondent shall set forth and discuss fully his position as to the application, if any, of Guralnik to this case.

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

Dated: Washington, D.C.  
May 17, 2019

**SERVED May 17 2019**