

UNITED STATES TAX COURT
WASHINGTON, DC 20217

RYAN ZACHARY VLACH & TASHA MAE)	
VLACH,)	
)	
Petitioners,)	
)	
v.)	Docket No. 614-19S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

On March 28, 2019, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground the petition was not filed timely as to the October 22, 2018, deficiency notice issued to petitioners for taxable year 2016. On April 1, 2019, petitioners filed an Objection to respondent's motion to dismiss. On May 10, 2019, respondent filed a First Supplement to his motion to dismiss. Among other things, in that First Supplement respondent acknowledges that under Guralnik v. Commissioner, 146 T.C. 230, 252-253 (2016), the petition was filed timely as to the October 22, 2018, deficiency notice issued to petitioners for 2016 upon which this case is based.

Upon due consideration, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction, as supplemented, is denied.

(Signed) Maurice B. Foley
Chief Judge

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

SERVED May 17 2019