

UNITED STATES TAX COURT
WASHINGTON, DC 20217

NICOLE RENEE WILSON,)	
)	
Petitioner,)	
)	
v.)	Docket No. 691-19S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

On April 10, 2019, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground the petition was not filed timely as to the October 9, 2018, deficiency notice issued to petitioner for taxable year 2016. Although the Court directed petitioner to file an objection to respondent's motion to dismiss, petitioner failed to do so.

On May 28, 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 9, 2018, deficiency notice issued to petitioner 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 29, 2019

SERVED May 29 2019