

UNITED STATES TAX COURT
WASHINGTON, DC 20217

RANDY BANCROFT,)	
)	
Petitioner,)	
)	
v.)	Docket No. 2063-19.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	
)	
)	

ORDER

On April 12, 2019, respondent filed in the above-docketed case a Motion To Dismiss for Lack of Jurisdiction, on the ground that the petition herein with respect to a notice of deficiency issued for the taxable year 2016 was not filed within the time prescribed by section 6213(a) or 7502 of the Internal Revenue Code (I.R.C.). Although petitioner has not responded to the motion, review shows that the underlying petition raised the impact of the government shutdown, a matter not addressed in the pending motion.

Accordingly, upon due consideration, it is

ORDERED that, on or before June 19, 2019, respondent shall file a supplement to the just-referenced motion to dismiss, addressing the applicability, if any, of Guralnik v. Commissioner, 146 T.C. 230 (2016).

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
May 29, 2019

SERVED May 29 2019