

UNITED STATES TAX COURT
WASHINGTON, DC 20217 PA

BETEL A. WORKU,)
)
 Petitioner,)
)
 v.) Docket No. 1864-19.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

On March 22, 2019, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground that the petition was not filed timely as to the notice of deficiency issued to petitioner for tax year 2016. Although petitioner has not responded to the motion, the Court notes that respondent’s motion failed to address the impact of the government shutdown.

Upon due consideration, it is

ORDERED that, on or before July 30, 2019, respondent shall file a supplement to the above-referenced motion to dismiss, addressing the applicability, if any, of Guralnik v. Commissioner, 146 T.C. 230 (2016), to this case.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
July 8, 2019

SERVED Jul 09 2019