

UNITED STATES TAX COURT  
WASHINGTON, DC 20217 PA

TERRY CRAGER, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 2191-19  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent. )

**ORDER**

This case for the redetermination of a deficiency is before the Court on respondent's motion to dismiss for lack of jurisdiction, filed April 4, 2019, and supplemented on June 6, 2019 (respondent's motion). For the reasons set forth in the supplement, and as respondent now requests, it is

ORDERED that respondent's motion is denied.

**(Signed) Lewis R. Carluzzo  
Special Trial Judge**

Dated: Washington, D.C.  
July 22, 2019

**SERVED Jul 22 2019**