

UNITED STATES TAX COURT
WASHINGTON, DC 20217

LISA MAKOWSKI,)	
)	
Petitioner,)	
)	
v.)	Docket No. 24660-18S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	

ORDER

On February 21, 2019, respondent filed in the above-docketed case a Motion To Dismiss for Lack of Jurisdiction, on the ground that the petition herein was not filed within the time prescribed by section 6213(a) or 7502 of the Internal Revenue Code. Respondent attached to the motion copies of a notice of deficiency and corresponding certified mail list, as evidence of the fact that such notice for the taxable years 2015 and 2016 was sent to petitioner by certified mail on September 6, 2018. On March 26, 2019, the Court received from petitioner a document, initially filed as a letter, that is in the nature of an objection to the motion to dismiss. Therein, petitioner explained, and attached documentation supporting, that she had been unable to mail the petition on the December 5, 2018, due date because of the closure of post offices concomitant with the declaration by President Donald Trump of a National Day of Mourning in honor of former President George H.W. Bush.

Upon due consideration, it is

ORDERED that petitioner’s submission filed March 26, 2018, as a letter shall be recharacterized as an objection to the pending motion to dismiss. It is further

ORDERED that, on or before April 18, 2019, respondent shall file a response to petitioner’s just-referenced objection, addressing the impact of the National Day of Mourning declaration for purposes of filing deadlines.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
March 28, 2019

SERVED Mar 29 2019