

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

ALAN M. BERKUN,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 18437-15 L
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

“In the face of seemingly plain statutory language and even plainer regulations”, Andre v. Commissioner, 127 T.C. 68, 71 (2006), petitioner, in his motion to vacate filed May 12, 2016, challenges our order of dismissal for lack of jurisdiction, entered April 15, 2016, that is supported by that plain statutory language, even plainer regulations, and numerous opinions of this Court. In support of his motion petitioner relies upon certain legislative history that his memorandum of authorities, also filed May 12, 2016, shows to raise more questions than it answers. Otherwise if, as in this case, the notice referenced in I.R.C. §6330(a)(1) & (2) is properly mailed to the taxpayer, we are aware of no authority for petitioner’s argument that the period referenced in I.R.C. §6330(a)(3)(B) should take into account the date the notice is received by the taxpayer rather than the date the notice is mailed by the Commissioner.

Premises considered, it is

ORDERED that petitioner’s motion is denied.

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

Dated: Washington, D.C.  
December 16, 2016

**SERVED Dec 19 2016**