

UNITED STATES TAX COURT
WASHINGTON, DC 20217

BRENT L. OLIVER,)	
)	
Petitioner,)	
)	
v.)	Docket No. 25347-17.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On January 5, 2018, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground that the petition was not filed within the time prescribed by the Internal Revenue Code. In that motion, respondent states that, considering the ordinary mailing time from the return address appearing on the envelope in which the petition was received, a petition filed on the last date petitioner could file a timely petition should have been received by the Court on June 30, 2017. However, respondent provided no information with respect to the additional time required for the petition to undergo the irradiation process that is required for mail sent to the Tax Court.

Upon due consideration, it is

ORDERED that, on or before **February 6, 2018**, respondent shall file, after first making a diligent inquiry, a First Supplement to the Motion To Dismiss for Lack of Jurisdiction and therein state the ordinary mailing time for an envelope sent from petitioner’s address to arrive at this Court, taking into consideration the additional time needed for the envelope to undergo the irradiation process required for mail sent to the Tax Court.

(Signed) L. Paige Marvel
Chief Judge

Dated: Washington, D.C.
January 16, 2018

SERVED Jan 16 2018