

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

JAMES H. FIGUEROA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 24493-18.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	
	)	

**ORDER**

Upon due consideration of respondent’s Motion To Dismiss for Failure To State a Claim Upon Which Relief Can Be Granted, filed February 26, 2019, in the above-docketed case, it is

ORDERED that petitioner shall, on or before March 20, 2019, file an objection, if any, to respondent’s just-referenced motion. It is further

ORDERED that, on or before March 20, 2019, petitioner may file with the Court a proper amended petition that sets forth clear and concise assignments of each and every error that petitioner alleges to have been committed by the Commissioner in the determination of the deficiencies, additions to tax, and/or penalties in dispute in this case, and clear and concise lettered statements of the facts on which petitioner bases the assignments of error. See Rule 34(b), Tax Court Rules of Practice and Procedure; Jarvis v. Commissioner, 78 T.C. 646, 658 (1982).

**(Signed) Maurice B. Foley**  
**Chief Judge**

Dated: Washington, D.C.  
February 27, 2019