

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

CHRISTINE CAJUSTE,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 2190-19.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	
	)	

**ORDER**

On April 15, 2019, respondent filed in the above-docketed case a Motion To Dismiss for Lack of Jurisdiction, on the ground that the petition herein with respect to a notice of deficiency issued for the taxable year 2016 was not filed within the time prescribed by section 6213(a) or 7502 of the Internal Revenue Code (I.R.C.). Although petitioner has not responded to the motion, review shows that the timing of the petition may raise the impact of the government shutdown, a matter not addressed in the pending motion.

Accordingly, upon due consideration, it is

ORDERED that, on or before June 19, 2019, respondent shall file a supplement to the just-referenced motion to dismiss, addressing the applicability, if any, of Guralnik v. Commissioner, 146 T.C. 230 (2016).

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

Dated: Washington, D.C.  
May 29, 2019

**SERVED May 30 2019**