

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

FLORINE ALLEN,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 26578-16 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	

**ORDER**

On February 13, 2017, respondent filed in the above-docketed matter a Motion To Dismiss for Lack of Jurisdiction, on the ground that no notice of determination pursuant to section 6320 and/or 6330 of the Internal Revenue Code (I.R.C.) had been sent to petitioner with respect to the 2014 taxable year that would confer jurisdiction on this Court. Thereafter, on February 27, 2017, petitioner filed a letter in objection to respondent’s motion.

However, upon further review of the record herein, respondent’s motion to dismiss would appear insufficient to address fully the jurisdictional status of this litigation. Both the initial petition and the amended petition filed herein listed 2013 and 2014 as taxable years in dispute, and petitioner’s recent letter appears to have added 2015. Furthermore, the amended petition selected Notice of Deficiency, Notice of Determination Concerning Collection Action, Notice of Determination Concerning Your Request for Relief From Joint and Several Liability, and Notice of Final Determination Not To Abate Interest as notices in contention. However, respondent’s motion does not reference any years other than 2014 or any notices other than a notice under section 6320 and/or 6330, I.R.C.

Accordingly, to clarify the record herein and to avoid any potential for piecemeal resolution, it is

ORDERED that, on or before March 24, 2017, respondent shall file a supplement to the motion to dismiss, addressing the just-described jurisdictional matters and attaching copies of any relevant notices or other supporting records.

**(Signed) L. Paige Marvel  
Chief Judge**

Dated: Washington, D.C.  
March 3, 2017

**SERVED Mar 03 2017**