

US TAX COURT
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US TAX COURT
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AUG 18 2016

JOSHUA R. PARKINSON

Petitioner(s)

ELECTRONICALLY FILED

Docket No. 296-15

US TAX COURT
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COMMISSIONER OF INTERNAL REVENUE,

Respondent

RESPONSE TO ORDER DATED 08/01/2016

JOSHUA R. PARKINSON

CERTIFICATE OF SERVICE

COMMISSIONER OF

ORIGINAL

UNITED STATES TAX COURT

JOSHUA R. PARKINSON,)
)
Petitioner,)
)
v.) Docket No. 296-15
)
COMMISSIONER OF INTERNAL REVENUE,) Filed Electronically
)
Respondent.)

RESPONDENT'S RESPONSE TO ORDER

PURSUANT to the Court's Order dated August 1, 2016, the following is respondent's response:

1. The Court asked the parties to address the possible application of Guralnik v. Commissioner, 146 T.C. ___, 2016 WL 3165779 at *9-14, (June 2, 2016) to the present case.

2. The Court held in Guralnik, that if the last date prescribed for filing the petition is on a day the Clerk's office is inaccessible, then the petition will be timely if filed on the next day that is not a Saturday, Sunday or holiday where the office is accessible.

3. The last day prescribed for filing the petition here was January 2, 2015. However, the Clerk's office was inaccessible on Friday, January 2, 2015, when the Court was closed and the next two days were Saturday and Sunday.

4. The petition was filed on Monday January 5, 2015, the first day the Clerk's Office was accessible after the last day

prescribed for filing which was January 2, 2015. The petition in this case was timely filed.

5. It is respondent's position that this case should not be dismissed for lack of jurisdiction.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service

Date: AUG 18 2016

By: Jeanne S. DiMauro

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Docket No. 296-15

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing
RESPONDENT'S RESPONSE TO ORDER was served on petitioner by
mailing the same on AUG 18 2016 in postage paid

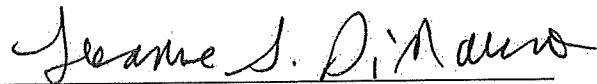
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 AUG 18 2016



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Date:

wrappers

Date: