

**US TAX COURT
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**US TAX COURT
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AUG 24 2017

GARTH SPENCER,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

ELECTRONICALLY FILED

Docket No. 8760-17W

**RESPONDENT'S REPLY TO OPPOSITION TO MOTION TO DISMISS
FOR FAILURE TO STATE A CLAIM UPON WHICH RELIEF CAN BE
GRANTED**

CERTIFICATE OF SERVICE

SERVED Aug 24 2017

UNITED STATES TAX COURT

GARTH SPENCER,)
)
 Petitioner,)
)
 v.)
) Docket No. 8760-17W
)
 COMMISSIONER OF INTERNAL REVENUE,) Filed Electronically
)
 Respondent.)

**REPLY TO PETITIONER'S RESPONSE TO RESPONDENT'S MOTION
TO DISMISS FOR FAILURE TO STATE A CLAIM
UPON WHICH RELIEF CAN BE GRANTED**

RESPONDENT, pursuant to the Tax Court's Order dated August 9, 2017, files his reply to petitioner's response to respondent's motion to dismiss for failure to state a claim upon which relief can be granted.

IN SUPPORT THEREOF, respondent respectfully states:

1. On April 24, 2017, petitioner filed a petition appealing the Whistleblower Office's determination of April 10, 2017, denying petitioner's claim for an award.

2. On June 2, 2017, respondent filed a motion to dismiss for failure to state a claim upon which relief can be granted ("respondent's motion").

3. Petitioner's response was filed by the Court on June 15, 2017.

4. On August 9, 2017, the Court ordered respondent to file a reply to petitioner's response on or before August 31, 2017.


5. Subsequent to the filing of the motion to dismiss and petitioner's response, respondent has determined that petitioner has stated a justiciable claim consistent with the requirements of Tax Court Rule 341(b).

6. Accordingly, without conceding the correctness of the claim, petitioner has stated a claim upon which relief can be granted.

WHEREFORE, respondent respectfully requests that the Court deny the motion to dismiss.

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service

Date: 8/24/17

By: 
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CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing REPLY TO PETITIONER'S RESPONSE TO MOTION TO DISMISS FOR FAILURE TO STATE A CLAIM UPON WHICH RELIEF CAN BE GRANTED was served on petitioner by mailing the same on 8/24/17 in a postage paid wrapper addressed as follows:

Garth Spencer
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Date: 8/24/17



Gregory Becker
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