

**US TAX COURT
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**US TAX COURT
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JUN 14 2019

SCOTT ALLAN WEBBER,
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

ELECTRONICALLY FILED

Docket No. 14307-18 L

RESPONDENT'S MOTION TO WITHDRAW

**US TAX COURT
G R A N T E D**

JUN 21 2019

**(Signed) David Gustafson
Judge**

SERVED Jun 24 2019

UNITED STATES TAX COURT

SCOTT ALLAN WEBBER,)
)
 Petitioner,)
)
 v.) Docket No. 14307-18 L
)
 COMMISSIONER OF INTERNAL REVENUE,) Filed Electronically
)
 Respondent.)

MOTION TO WITHDRAW MOTION TO DISMISS FOR LACK OF JURISDICTION

RESPONDENT MOVES, pursuant to Tax Court Rule 50, that the Court allow respondent to withdraw his motion to dismiss for lack of jurisdiction filed on May 22, 2019, or that the Court deny respondent's motion.

IN SUPPORT THEREOF, respondent respectfully states:

1. On May 22, 2019, respondent filed a motion to dismiss the instant case for lack of jurisdiction upon the ground that no notice of determination concerning collection action under I.R.C. § 6320 or 6330 was sent to petitioner with respect to taxable year 2013, nor had respondent made any other determination with respect to petitioner's taxable year 2013 that would confer jurisdiction on the Court.

2. On June 7, 2019, the Court ordered respondent to supplement his motion to show: 1) how the Court reconciles the language of section 6330(a)(3)(B) and (a)(2) with his position as to the 30-day period within which the taxpayer may request a levy-related CDP hearing, 2) when (if ever) the IRS made a

"first levy" with respect to Mr. Webber's liability at issue here, and 3) the Commissioner's position as to whether treating a CDP hearing request as untimely in such a circumstance constitutes an abuse of discretion by Appeals.

3. The Court ordered respondent to supplement his motion "unless he withdraws his motion to dismiss."


4. Respondent contacted petitioner to notify him of the intent to withdraw this motion. Petitioner mentioned that he is represented by counsel, and that he expects his counsel to file an entry of appearance in this case. Thus, respondent is unaware of petitioner's views on the granting of this motion.

WHEREFORE, respondent requests that this motion be granted.

MICHAEL J. DESMOND
Chief Counsel
Internal Revenue Service

JUN 14 2019

Date: _____

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