

PA



US TAX COURT  
eFILED

APR 18 2019

LISA MAKOWSKI,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,  
Respondent

ELECTRONICALLY FILED

Docket No. 24660-18S

**RESPONDENT'S RESPONSE TO NOTICE OF OBJECTION TO  
MOTION TO DISMISS FOR LACK OF JURISDICTION**

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COMMISSIONER OF INTERNAL REVENUE,  
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ELECTRONICALLY FILED

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RESPONDENT'S RESPONSE TO ORDER DATED 03/28/2019

CERTIFICATE OF SERVICE

**UNITED STATES TAX COURT**

LISA MAKOWSKI, )  
Petitioner, )  
v. ) Docket No. 24660-18S  
COMMISSIONER OF INTERNAL REVENUE, ) Filed Electronically  
Respondent. )

**RESPONSE TO COURT ORDER**

Respondent, in response to the Court's order dated March 28, 2019, directing respondent to file a response to petitioner's objection, addressing the impact of the National Day of Mourning declaration for purposes of filing deadlines, states:

1. Respondent, under the reasoning of Guralnik v. Commissioner, 146 T.C. 230 (2016), withdraws his motion to dismiss for lack of jurisdiction, on the basis that the petition was timely filed.

Date: April 18 2019

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Internal Revenue Service

By: *Monica E. Koch*  
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(Small Business/Self-Employed: Area 1)

Docket No. 24660-18S

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing RESPONSE TO COURT ORDER was served on petitioner by mailing the same on April 18 2019 in a postage paid wrapper addressed as follows:

Lisa Makowski  
104 Burton Lane  
Commack, NY 11725

Date: Apri 18 2019

*Monica E. Koch*

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