

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

AVRAHAM C. SCHUTZ,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 30420-12S.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This case was calendared on the Court's November 18, 2013, New York, New York trial session. Respondent's counsel appeared at calendar call and lodged a stipulation of settlement. The Court ordered that the parties submit original decision documents on or before January 17, 2013. On January 22, 2014, the Court filed respondent's status report.

This case involves refundable credits and the accuracy-related penalty under I.R.C. § 6662(a). Respondent is requesting additional time to file an additional status report or submit decision documents after considering its position in relation to the Court's recent opinion in Rand v. Commissioner. Upon due consideration, it is

ORDERED that the time by which the parties are to file an additional status report or submit decision documents is extended to April 14, 2014.

**(Signed) Albert G. Lauber**  
**Judge**

Dated: Washington, D.C.  
January 31, 2014

**SERVED Feb 04 2014**