

UNITED STATES TAX COURT
Washington, D.C. 20217

DRB

MICHAEL SHAMROCK & VICTORIA BIGG,)
)
 Petitioners,)
)
 v.) Docket No. 28725-11
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

On November 17, 2014, the U.S. Court of Appeals for the Seventh Circuit issued a mandate in accordance with its order filed on September 22, 2014, and its judgment filed on September 23, 2014. In its order and judgment, the Court of Appeals vacated the order and decision of this Court entered on January 27, 2014, and remanded this case for further proceedings in accordance with that order and that judgment.

On December 11, 2014, the parties filed a status report in which they set forth their respective and different positions as to what should be done in this Court on remand in order to comply with the order and judgment of the U.S. Court of Appeals for the Seventh Circuit. We agree with respondent that it would be consistent with the order and judgment of the Court of Appeals for this Court to hold an evidentiary hearing regarding whether the stipulation of settled issues that the parties filed with the Court on February 28, 2013, should be set aside.

After due consideration and for cause, it is

ORDERED that on or before January 20, 2015, the parties shall file with the Court a joint report in which they shall identify the respective witnesses that they would call at an evidentiary hearing that the Court will hold regarding whether the stipulation of settled issues that the parties filed with the Court on February 28, 2013, should be set aside. In that joint report, the parties shall also propose at least three dates during the period March through May 2015 (excluding March 2 through 11 and April 20 through 30, 2015) on which they and their respective witnesses would be available to appear at such an evidentiary hearing.

(Signed) Carolyn P. Chiechi
Judge

Dated: Washington, D.C.
December 24, 2014

SERVED Dec 24 2014