

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT
WASHINGTON, DC 20217

KUMAR RAJAGOPALAN & SUSAMMA)
KUMAR, ET AL.,) **SD**
)
Petitioner(s),)
)
v.) Docket No. 21394-11, 21575-11.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)
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ORDER

These cases were tried during the Court’s June 8, 2015 trial session in Birmingham, Alabama. Respondent had moved shortly before trial to amend his answers, and the Court granted those motions on June 5. This division of the Court has very recently become aware of another case where taxpayers raised the IRC § 6751(b) issue that petitioners pointed out in their opposition to respondent’s motions. *See Graev v. Commissioner*, Dkt. No. 30638-08. The issue has now been much more extensively briefed in *Graev*, and may also be lurking in other conservation-easement cases. Since one of the aims of Tax Court is the uniform interpretation of the Code the Court invites petitioners to include any arguments for reconsideration of this division’s June 5 orders in their posttrial briefs -- particularly any relevant developments in these other cases on this issue.

It is therefore

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ORDERED that the briefing schedule in these cases remains unchanged, but petitioners shall include in their posttrial briefs any arguments in favor of reconsideration of the Court's June 5 orders.

(Signed) Mark V. Holmes
Judge

Dated: Washington, D.C.
June 12, 2015