

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

Sacha E. Higham,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 22071-15 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

On January 21, 2016, the parties filed a Motion To Dismiss. Among other things, in their motion the parties state that: (1) petitioner no longer wishes to have the Court review the notice of determination concerning collection action upon which this case is based; (2) petitioner wishes to voluntarily withdraw his petition, as permitted in Wagner v. Commissioner, 118 T.C. 330 (2002); and (3) respondent agrees that withdrawal of the petition under Wagner is appropriate in this case.

Upon due consideration, it is

ORDERED that at a reasonable and mutually agreed upon date and time, but no later than February 17, 2016, the parties shall confer as to their pending Motion To Dismiss. Respondent shall undertake to discuss fully with petitioner the consequences to petitioner if the Court were to dismiss this case. It is further

ORDERED that, on or before March 2, 2016, respondent shall file a Response to this order concerning the present status of this case, including the parties' Motion To Dismiss, filed on January 21, 2016.

**(Signed) Michael B. Thornton**  
**Chief Judge**

Dated: Washington, D.C.  
January 27, 2016

**SERVED Jan 27 2016**