

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

ESTATE OF MINNIE LYNN SOWER,	)	
DECEASED, FRANK W. SOWER, JR. AND	)	
JOHN R. SOWER, CO-EXECUTORS,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 32361-15.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This case is calendared for trial at the October 3, 2016, Louisville, Kentucky trial session. On August 18, 2016, petitioner filed a Motion for Order to Show Cause Why Proposed Facts and Evidence Should Not Be Accepted as Established Pursuant to Rule 91(f), which was later supplemented. The proposed stipulation was:

On or about October 22, 2015, Appeals Officer Stanley J. LaBuz issued a letter to Counsel for Petitioner which is attached as Exhibit \_\_).

Petitioner also filed the exhibit, which had been marked as exhibit M-1.

On August 23, 2016, the Court issued an Order to Show Cause requesting that respondent, by September 23, 2016, file a response in compliance with the provisions of Rule 91(f)(2), Tax Court Rules of Practice and Procedure.

On August 26, 2016, respondent timely filed a response to the Court's Order to Show Cause. Respondent argues "the content of the Appeals Letter is merely the irrelevant legal opinions, conclusions, and analysis of the Appeals Officer" and that "the content of such letter represents the items actually in dispute between the parties." Citing Greenberg's Express v. Commissioner, 62 T.C. 324, 327 (1974), respondent correctly observes that "[t]he Court does not look behind the notice of deficiency". All of this distills down to an argument about relevance.

Relevance is not an appropriate objection to a stipulation. Rule 91 is explicit in this regard: “Where the truth or authenticity of facts or evidence claimed to be relevant by one party is not disputed, an objection on the ground of materiality or relevance may be noted by any other party but is not to be regarded as just cause for refusal to stipulate.” So the proper course would be to admit to the paragraph and the document and reserve a relevance objection. Accordingly, it is

ORDERED that the Court’s Order to Show Cause, dated August 23, 2016, is made absolute. It is further

ORDERED that the parties are deemed to have stipulated to the following: “On or about October 22, 2015, Appeals Officer Stanley J. LaBuz issued a letter to Counsel for Petitioner which is attached as Exhibit M-1.” It is further

ORDERED that the parties are deemed to have stipulated to the authenticity of the October 22, 2015 letter from Appeals Officer Stanley J. LaBuz to Phyllis A. Sower.

**(Signed) Ronald L. Buch**  
**Judge**

Dated: Washington, D.C.  
August 29, 2016