

UNITED STATES TAX COURT  
 Washington, D.C. 20217

EDWARD J. TANGEL &	)		
BEATRICE C. TANGEL, ET AL.,	)		
	)		
Petitioners,	)		
	)		
v.	)	Docket Nos.	27268-13, 27309-13,
	)		27371-13, 27373-13,
COMMISSIONER OF INTERNAL REVENUE,	)		27374-13, 27375-13.
	)		
Respondent	)		

ORDER

On November 7, 2016, petitioners filed a motion for protective order pursuant to Rule 103 (petitioners' motion). On November 17, 2016, respondent filed a response to petitioners' motion (respondent's response). On the same date on which respondent filed respondent's response, petitioners filed a first supplement to petitioners' motion (petitioners' supplement). On November 22, 2016, respondent filed a response to petitioners' supplement. On November 23, 2016, petitioners' filed a reply to respondent's response to petitioners' motion, as supplemented. On November 30, 2016, respondent filed a reply to petitioners' reply to respondent's response to petitioners' motion, as supplemented (respondent's reply). On December 1, 2016, respondent filed a first supplement to respondent's reply to petitioners' reply to respondent's response to petitioners' motion, as supplemented (respondent's supplement). (We shall refer collectively to respondent's response, respondent's response to petitioners' supplement, respondent's reply, and respondent's supplement as respondent's filings.)

For reasons set forth in respondent's filings, we will deny petitioners' motion, as supplemented. We emphasize here that it is our understanding that respondent issued subpoenas to third parties pursuant to Rule 147(a) and/or (b), Tax Court Rules of Practice and Procedure (Rule 147(a) and/or (b)). Those subpoenas are enforceable as of the beginning of the Court's trial session in Chicago, Illinois, that commences on February 27, 2017. A party that issues a subpoena under Rule 147(a) and/or (b) is not required to give prior notice to the other party. The Court finds under the facts and circumstances presented that respondent did not issue the

subpoenas in question to harass, annoy, embarrass, oppress, or cause an undue burden on petitioners.

After due consideration and for cause, it is

ORDERED that petitioners' motion, as supplemented, is denied.

**(Signed) Carolyn P. Chiechi**  
**Judge**

Dated: Washington, D.C.  
December 2, 2016