

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ANDREW CHRISTOPHER SANEK,)	
)	
Petitioner,)	
)	
v.)	Docket No. 4700-14S
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

This case for the redetermination of a deficiency, closed by decision entered December 21, 2016, after trial is before the Court on petitioner’s motion to vacate, filed January 3, 2017. Respondent’s objection to petitioner’s motion is embodied in his response, filed January 25, 2017.

Towards the end of trial the Court noted that consideration should be given to petitioner’s entitlement to deduct certain away from home business expenses under the circumstances described in Rev. Procs. 2009-47 and/or 2010-39. Respondent’s objection points out that insufficient evidence was introduced at trial to allow for deductions as contemplated by the above-referenced revenue procedures. The Court agrees with respondent’s observation, but that observation misses the point of the Court’s suggestion that the parties confer post-trial on the matter.

As of the date of trial, petitioner, who represented himself, was unaware of the above-referenced revenue procedures, the application of which might very well allow for some of the deductions now disallowed. Sufficient evidence to support the application of the revenue procedures was not introduced at trial, but that is not to say that petitioner, now aware of what information required to support the application of the revenue procedures, could not demonstrate to respondent that he is entitled to deductions they allow.

Premises considered, it is

ORDERED that on or before March 15, 2017, the parties confer to consider the application of the above-referenced revenue procedures to certain of the deductions disputed in this case. It is further

ORDERED that on or before March 20, 2017, the parties report in writing to the Court regarding the status of the case.

(Signed) Lewis R. Carluzzo
Special Trial Judge

Dated: Washington, D.C.
February 27, 2017