

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

COSTELLO ACCOUNTANCY )  
CORPORATION, ET AL., ) **SD**  
)  
Petitioners, )  
)  
v. ) Docket No. 14544-15, 14631-15,  
) 14982-15.  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )

**ORDER**

These cases were previously set for trial. In advance of the previous trial date, petitioners served on respondent an expert witness report pursuant to Rule 143(g)(2). The cases were continued, and pursuant to notice previously given, this case will be tried at the Court's session in San Francisco beginning March 27, 2017. Petitioners timely served the same expert report on February 17, 2017. On March 10, 2017, respondent served his pretrial memorandum, in which he stated that he expected to file a motion in limine, asking the Court to exclude petitioners' expert's report from evidence, but he did not file a motion in limine at that time. Late Friday afternoon, March 17, 2017--10 calendar days before this case will be called from the calendar--respondent filed a motion in limine. On March 20, 2017, the Court held a telephone conference with counsel for both parties, during which petitioners' counsel argued that, under the circumstances (with the parties working intensively on the stipulation of facts and on final pretrial preparation), the timing of respondent's filing of the motion in limine was prejudicial. It is

ORDERED that respondent's motion in limine is denied without prejudice.

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
March 20, 2017

**SERVED Mar 20 2017**