

UNITED STATES TAX COURT
WASHINGTON, DC 20217 PA

ALBERT HERRERA, JR.,)
)
 Petitioner,)
)
 v.) Docket No. 12662-16S.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

This case was called for trial on April 3, 2017, at the Court’s Trial Session in Denver, Colorado. The parties appeared and were heard. Respondent made an oral Motion to Conform Pleadings to the Evidence.

Upon due consideration and for reasons stated in the transcript of the Bench Opinion, it is

ORDERED that respondent's oral Motion to Conform Pleadings to the Evidence is denied.

(Signed) Daniel A. Guy, Jr.
Special Trial Judge

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

SERVED Apr 28 2017