

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 PA

DENNIS L. WHITNEY, )  
)  
Petitioner, )  
)  
v. ) Docket No. 27036-15SL.  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )  
)  
)

**ORDER**

This case is calendared for trial at the Spokane, Washington, Session of the Court commencing October 2, 2017. On June 20, 2017, respondent filed a Motion for Summary Judgment, together with a Declaration of Danae M. Rawson respondent’s counsel, in support of respondent’s motion. Respondent’s motion states that petitioner objects to the Court’s granting respondent’s motion.

The premises considered, it is hereby

ORDERED that petitioner shall file a response to respondent’s Motion for Summary Judgment on or before July 21, 2017, setting forth the reasons for his objection to respondent’s motion. In the event that the Court does not receive from petitioner a response to respondent’s Motion for Summary Judgment on or before July 21, 2017, the Court may grant respondent’s motion and enter a decision for respondent.

**(Signed) Julian I. Jacobs  
Judge**

Dated: Washington, D.C.  
June 22, 2017

**SERVED Jun 22 2017**