

The Court would not grant the IRS's motion before giving Mr. Jagers an opportunity to respond to it, but before we order such a response, it is first

ORDERED that, no later than July 28, 2017, the IRS shall either--

(a) file a supplement to its motion for summary judgment that shows the IRS's compliance with section 6751(b)(1), or that explains why such a showing is not necessary to the success of the motion, or that concedes the section 6702 penalties; or

(b) withdraw the motion for summary judgment and file a motion to remand the case to IRS Appeals for purposes of obtaining verification as to the penalties; or

(c) make another appropriate filing.

**(Signed) David Gustafson
Judge**

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