

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

CLC

CLARK J. GEBMAN & REBECCA GEBMAN,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 15941-12.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

Pursuant to the Court's Memorandum Opinion (T.C. Memo. 2017-184) filed September 18, 2017, it is

ORDERED that petitioner Clark J. Gebman's motion to reconsider the motion to be relieved of concession, filed on April 18, 2017, is granted. It is further

ORDERED that so much of the Court's March 13, 2017, Order denying petitioner Clark J. Gebman's motion to be relieved of concession, filed on March 1, 2017, is hereby vacated and set aside. It is further

ORDERED that petitioner Clark J. Gebman's motion to be relieved of concession, filed on March 1, 2017, is granted, in that he can proceed with challenging the deficiencies and penalties in question. It is further

ORDERED that the Court's Order to Show Cause, dated May 4, 2017, as to Frank Agostino, Esq., is discharged. It is further

**SERVED Sep 20 2017**

ORDERED that the Court's Order to Show Cause, dated May 4, 2017, as to Eugene Kirman, Esq., is discharged.

**(Signed) James S. Halpern  
Judge**

Dated: Washington, D.C.  
September 19, 2017