

**UNITED STATES TAX COURT  
WASHINGTON, DC 20217**

DANIEL J. KERPAN & AMANDA C. )  
KERPAN, ET AL., )  
 )  
Petitioners, )  
 )  
v. ) Docket No. 11800-15, 11830-15.  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent )  
 )  
 )

**ORDER**

These consolidated cases are calendared for trial at the San Diego, California Session of the Court commencing on November 13, 2017.

On September 29, 2017, respondent filed a Motion for Order to Show Cause Why Proposed Facts and Evidence Should Not Be Accepted as Established Pursuant to Rule 91(f). Respondent requests that petitioners show cause why the facts and evidence set forth in respondent’s Stipulation of Facts, marked as “Exhibit A” and attached to respondent’s motion, should not be accepted as established for the purposes of these cases.

By Order dated October 4, 2017, respondent’s Motion for Order to Show Cause was granted, and petitioner was directed to file on or before October 18, 2017, a response in compliance with the provisions of Rule 91(f)(2) showing why the facts and evidence set forth in respondent’s proposed Stipulation of Facts, marked Exhibit A, should not be deemed accepted as established for the purpose of this case. As of the date of this Order, no response has been filed by or on behalf of petitioner.

ORDERED that the Motion for Order to Show Cause Why Proposed Facts and Evidence Should Not Be Accepted as Established Pursuant to Rule 91(f) Order, dated October 4, 2017, is hereby made absolute, and the facts and evidence set forth in respondent's proposed Stipulation of Facts and Stipulation of Exhibits are deemed established for the purpose of this case.

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

Dated: Washington, D.C.  
October 30, 2017