

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

JOHN CHRISTOPHER NAFTZGER & EMILY	)	
SCOTT NAFTZGER,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 28006-16 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	

**ORDER**

This case is calendared for trial at the Philadelphia, Pennsylvania Session of the Court commencing January 22, 2018. On November 21, 2017, respondent filed a Motion for Summary Judgment, together with a Declaration of Rebecca Warfield (a Settlement Officer employed in the Louisville Office of Appeals, Internal Revenue Service). Respondent states that petitioners object to the Court’s granting respondent’s motion.

The premises considered, it is hereby

ORDERED that petitioners shall file a response to respondent’s Motion for Summary Judgment on or before December 22, 2017, setting forth the reasons for their objection to respondent’s motion. In the event that the Court does not receive from petitioners a response to respondent’s motion for summary judgment on or before December 22, 2017, the Court may grant respondent’s motion and enter a decision for respondent.

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

Dated: Washington, D.C.  
November 28, 2017