

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

KUMAR RAJAGOPALAN & SUSAMMA )  
KUMAR, ET AL., ) **SD**  
)  
Petitioner(s), )  
)  
v. ) Docket No. 21394-11, 21575-11.  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )  
)  
)  
)  
)

**ORDER**

These cases were tried during the Court’s June 8, 2015 trial session in Birmingham, Alabama and the parties have filed their posttrial briefs. Earlier this summer, respondent moved to reopen the record to submit evidence that he had followed the procedural rules of I.R.C. § 6751 for imposition of a misvaluation penalty. On November 13, 2017 respondent filed a second motion, this one to reopen to show compliance with I.R.C. § 6751 for imposition of an accuracy-related penalty. It is therefore

ORDERED that on or before December 18, 2017 petitioners may file a response to this motion -- though a statement that their arguments in opposition are the same here as in the first motion would be welcome if true.

**(Signed) Mark V. Holmes  
Judge**

Dated: Washington, D.C.  
December 4, 2017

**SERVED Dec 05 2017**