

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

DRC

| | | |
|-----------------------------------|---|---------------------|
| RICHARD M. THOMAS & MARIA C. |) | |
| THOMAS, |) | |
| |) | |
| Petitioners, |) | |
| |) | |
| v. |) | Docket No. 1284-17. |
| |) | |
| 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 December 11, 2017, respondent filed a Motion for Leave to File Out of Time First Amendment to Answer, and lodged First Amendment to Answer. Respondent states that in a letter mailed to petitioners on November 30, 2017, respondent’s counsel notified petitioners that he intended to file the above motion. Petitioners have not responded to any of respondent’s correspondence. Respondent does not know whether or not petitioners object to this motion.

The premises considered it is

ORDERED that on or before January 8, 2018, petitioners shall file an objection, if any, to the above motion. Failure to comply with this Order may result in the granting of respondent’s motion.

(Signed) Julian I. Jacobs
Judge

Dated: Washington, D.C.
December 13, 2017

SERVED Dec 13 2017