

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

CLC

ABDUL M. MUHAMMAD, )  
)  
Petitioner, )  
)  
v. ) Docket No. 23891-15.  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )

**ORDER**

By our order of January 25, 2018, we ordered the Commissioner to “address[] the effect of section 6751(b) on this case” and ordered “that any motion addressing the application of section 6751(b) on this case shall be filed by February 16, 2018”. The Commissioner made the required filing and then on February 6, 2018, filed a motion to reopen the record to admit into evidence a “Penalty Approval Form” submitted with his motion.

Our order of January 25, 2018, also directed that petitioner Abdul M. Muhammad may make a filing by March 9, 2018, addressing section 6751(b). We will leave that aspect of our order in place. It is also

ORDERED that, no later than March 9, 2018, Mr. Muhammad shall file a response to the Commissioner’s motion to reopen the record, stating whether he disputes the authenticity of the “Penalty Approval Form” or otherwise objects to the Commissioner’s motion. If he does object, then he shall explain why. He shall also explain, in the event the Court were to overrule his objection and reopen the record to receive evidence on the subject of supervisory approval of the penalty, (1) whether and how the granting of the Commissioner’s motion would prejudice him, (2) what remedy would be required to cure or mitigate that prejudice, and (3) whether there is any evidence that Mr. Muhammad would wish to offer into evidence (or would wish to attempt to obtain) or whether there is any witness

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whom he would wish to examine (and, if so, what testimony he would hope to evoke from that witness). It is further

ORDERED that, no later than March 23, 2018, respondent shall file a reply to Mr. Muhammad's response (or, if he has not filed a response, then a status report).

**(Signed) David Gustafson  
Judge**

Dated: Washington, D.C.  
February 7, 2018