

UNITED STATES TAX COURT
WASHINGTON, DC 20217

JAMES HOUK AND)	
MARSHA HOUK, DECEASED,)	
)	
Petitioners,)	
)	
v.)	Docket No. 22140-15 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

By order dated April 5, 2017, we previously granted in part the IRS’s motion for summary judgment as to any innocent spouse claim and any collection alternative claim, but we denied the IRS’s motion insofar as it would have precluded petitioners from challenging their underlying tax liability for 2013. On May 5, 2017, the IRS filed a motion to remand the case to IRS Appeals, so that the Houks could have an opportunity to challenge their liability before Appeals. By Order dated June 5, 2017, we granted respondent’s motion to remand. On October 25, 2017, IRS Appeals issued a supplemental notice of determination to petitioners.

The record in this case reflects that petitioner Marsha Houk died on February 8, 2017, after the petition in this case was filed. After issuing orders dated June 5, 2017, and December 14, 2017, we issued our order dated January 19, 2018, ordering that “this case shall be dismissed for lack of prosecution in part insofar as it relates to petitioner Marsha Houk, and that decision will be entered as to petitioners in due course.”

On February 12, 2018, respondent filed a status report informing the Court of the status of the case. Attached to that report is a copy of the October 25, 2017, supplemental notice of determination that was issued to the Houks. In that report, the IRS informs the Court that Mr. Houk and respondent have reached a basis for

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settlement as to this case. The IRS reports that it has sent a proposed decision document to Mr. Houk captioned only in the name James Houk. The Court appreciates the parties' work on the case. We note however, that the supplemental notice of determination underlying the matter was issued jointly to the Houks. Therefore, we will direct the parties to submit an appropriate decision document for the Court's consideration bearing the appropriate caption of this case including the names of both Mr. Houk and Mrs. Houk. It is

ORDERED that no later than March 21, 2018, Mr. Houk and the IRS shall submit a stipulated decision disposing of this case as to petitioners bearing the caption "James Houk and Marsha Houk, Deceased, Petitioners v. Commissioner of Internal Revenue, Commissioner" and shall include the appropriate language dismissing for lack of prosecution insofar as the case relates to petitioner Marsha Houk, Deceased, and sustaining the determination of the Office of Appeals as to petitioner James Houk to the extent the parties have agreed.

(Signed) David Gustafson
Judge

Dated: Washington, D.C.
February 22, 2018