

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

RODNEY P. WALKER, ET AL.,	)	
	)	
Petitioner(s),	)	<b>CT</b>
	)	
v.	)	Docket No. 16108-14 L, 9435-15 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

Both respondent and petitioner have moved for summary judgment in these consolidated cases. Pursuant to our report in Walker v. Commissioner, T.C. Memo. 2018-22, we will deny petitioner's motion and grant respondent's motion in part. We will also remand both docket numbers for further proceedings consistent with our report. It is, therefore

ORDERED that petitioner's motion for summary judgment is denied. It is further

ORDERED that respondent's motion for summary judgment is granted in part in that, in docket number 9435-15L, respondent may proceed with collection of petitioner's tax liabilities for 2001 through 2006. It is further

ORDERED that respondent's motion for summary judgment in both docket numbers 16108-14L and 9435-15L are granted in part in that, with respect to docket number 9435-15L for 2007 and with respect to docket number 16108-14L for both 2007 and 2009, (1) Appeals verified that the requirements of any applicable law or administrative procedure were met, (2) the NFTL hearing and the levy-notice hearing were fair and impartial, (3) neither SO Hayes nor SO Reeve had to provide petitioner with any written confirmation of her verification efforts, (4) neither settlement officer abused her discretion in denying petitioner a

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face-to-face hearing or the right to audio record any telephone hearing, and (5) neither abused her discretion in not considering collection alternatives. It is further

ORDERED that both docket numbers are remanded to Appeals, at respondent's Appeals Office located closest to petitioner's residence (or at such other place as may be mutually agreed upon) at a reasonable and mutually agreed upon date and time, but no later than April 30, 2018, for the parties to endeavor to complete those further proceedings consistent with our instructions in Walker. It is further

ORDERED that the parties shall, on or before April 30, 2018, submit to the Court joint or separate reports on their completion or their progress on those further proceedings.

**(Signed) James S. Halpern  
Judge**

Dated: Washington, D.C.  
February 27, 2018