

UNITED STATES TAX COURT
WASHINGTON, DC 20217

GAIL VENTO, ET AL.,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 23527-08, 23540-08,
)	23600-08.
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	
)	
)	

ORDER

These three cases were originally on the Court’s May 19, 2014 trial calendar for Dallas, Texas, and are what’s left of a larger consolidated group that all arise from a tangle of U.S. Virgin Islands tax and residency law. The Court put them on a status-report track because petitioners filed a request for an answer to the question of their Virgin Island residency with the so-called “competent authority.” The parties recently reported that petitioners withdrew their request, which means we need another path to resolving these cases. Respondent may well wish to appeal *Coffey*, though the appeal would likely head to a different circuit than any of these cases. Petitioners report that they may seek summary judgment. The Court would invite such a motion, but would urge both parties to become fully aware of the extreme complexities of figuring out what a fractured majority opinion means for later cases, and the possible difficulties of translating whatever the rule is in appellate courts to our Court’s rulings when we sit in conference. *See* <http://procedurallytaxing.com/fractured-tax-court-opinions-which-opinion-controls-and-does-the-supreme-courts-marks-decision-apply/> (And note as well that there is a case pending before the Supreme Court this term that may touch on this issue.) In the meantime, it is

SERVED Apr 18 2018

ORDERED that on or before July 17, 2018 the parties file another status report to describe any progress they have made in framing the cases for decision on summary judgment, by agreement to be bound by *Coffey* on appeal, or any other suggestions.

(Signed) Mark V. Holmes
Judge

Dated: Washington, D.C.
April 18, 2018