

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

KANNARKAT P. VERGHESE, DECEASED,	)	
ANNIE P. VERGHESE, PERSONAL	)	
REPRESENTATIVE AND ANNIE P.	)	
VERGHESE,	)	
	)	
Petitioners,	)	<b>CT</b>
	)	
v.	)	Docket No. 25757-15 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This collection case is calendared for trial during the Court’s June 4, 2018, trial session in Washington, D.C. On April 5, 2018, respondent filed a Motion for Summary Judgment, together with a Declaration of Michael Edwards a Settlement Officer in respondent’s Office of Appeals who conducted petitioners’ collection due process hearing. On April 27, 2018, petitioners filed a Notice of Objection to Motion for Summary Judgment stating that they object and the reasons for their objections.

The premises considered, it is

ORDERED that a hearing on respondent’s Motion for Summary Judgment will be held during the calendar call of the Court’s June 4, 2018, trial session in Washington, D.C., which begins at 10:00 a.m., on Monday, June 4, 2018, 3<sup>rd</sup> Floor, 400 Second Street, N.W., Washington, D.C. 20217. It is further

ORDERED that in the event respondent’s Motion for Summary Judgment filed April 5, 2018, is not dispositive, the parties should be prepared for trial to

**SERVED Apr 30 2018**

address the deficiencies for 1997 and 1998 set forth in respondent's Supplemental Notice of Determination dated June 14, 2017.

This Order constitutes official notice to the parties.

**(Signed) Julian I. Jacobs  
Judge**

Dated: Washington, D.C.  
April 30, 2018