

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

COREY V. TRIGGS,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 14824-16S.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	

**ORDER**

This case was tried on November 6, 2017, in San Francisco, California. A disputed issue in this case is petitioner’s liability for an accuracy-related penalty under I.R.C. section 6662(a) for negligence or for a substantial understatement of tax. By order dated March 16, 2018, the Court directed respondent either to (1) move to reopen the record to provide evidence of compliance with I.R.C. section 6751(b), namely evidence that a manager approved the imposition of the accuracy-related penalty, or (2) advise the Court of respondent’s position with respect to the accuracy-related penalty.

On March 30, 2018, respondent filed a Motion To Reopen The Record and submitted a Declaration Of Emily Harris In Support Of Motion To Reopen The Record. In the motion to reopen the record respondent asserts that the accuracy-related penalty imposed in this case was automatically calculated and therefore, under I.R.C. section 6751(b)(2)(B), managerial approval was not required. Respondent states that petitioner objects to his motion.

As directed by the Court in its order dated April 4, 2018, respondent filed a First Supplement To Motion To Reopen The Record and submitted a Declaration Of Rafael E. Diaz In Support Of First Supplement To Motion To Reopen The Record. Respondent contends that the accuracy-related penalty in this case was automatically calculated because it was imposed after petitioner did not respond to a 30-day letter that proposed certain changes under a correspondence examination (audit). For cause, it is

**SERVED May 16 2018**

ORDERED that, on or before June 29, 2018, petitioner shall file a response stating his reasons for objecting to respondent's motion to reopen the record, as supplemented, and indicating if he objects to the submission of the declarations of Emily Harris and Rafael E. Diaz. It is further

ORDERED that the Clerk of the Court is directed, in addition to regular service, to serve on petitioner a copy of the stuffer notice from the low-income taxpayer clinics to provide him with contact information for these clinics.

**(Signed) Diana L. Leyden**  
**Special Trial Judge**

Dated: Washington, D.C.  
May 14, 2018

## **DO YOU NEED HELP WITH YOUR TAX COURT CASE?**

Dear Tax Court Petitioner:

The United States Tax Court is forwarding this notice because you have requested San Francisco, California as your place of trial and you are not represented by counsel.

There are organizations/tax clinics that may represent you **FREE** of charge if you meet certain qualifications. If a tax clinic agrees to assist or represent you, the tax clinic can advise and assist you in resolving your case by settlement or trial. The tax clinics are **not** part of either the Internal Revenue Service or the United States Tax Court. Languages other than English may be offered by a tax clinic. However, all Tax Court proceedings are conducted in English. The tax clinics that serve the city requested for your trial (San Francisco) are:

### **Justice & Diversity CENTER**

OF THE BAR ASSOCIATION OF SAN FRANCISCO

Low Income Taxpayer Clinic  
Justice & Diversity Center  
Bar Association of San Francisco  
301 Battery Street, 3<sup>rd</sup> Floor  
San Francisco, CA 94111  
(415)782-8978



Chinese Newcomers Service Center  
777 Stockton Street, #104  
San Francisco, CA 94108  
(415) 421-2111

You should contact a tax clinic as soon as possible to inquire about possible representation in your case. Delay in contacting a clinic may make it more difficult for the clinic to assist you or for you to properly prepare your case. The United States Tax Court does not recommend a particular tax clinic. However, the Court encourages you to contact a tax clinic.