

**UNITED STATES TAX COURT  
WASHINGTON, DC 20217**

KATRINA E. TAYLOR & AVERY TAYLOR,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 20967-16.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	

**ORDER**

This case is calendared for trial at the session of the Court commencing June 4, 2018, in Washington, D.C. On April 24, 2018, the Court granted Respondent’s Motion for Order to Show Cause Why Proposed Facts and Evidence Should Not Be Accepted as Established Pursuant to Rule 91(f), and ordered petitioners to file a response on or before May 14, 2018. As of the date of this order, the Court has received no response from petitioners.

The premises considered, it is

ORDERED, that the Court’s Order to Show Cause, dated April 24, 2018, is hereby made absolute in that the facts and evidence set forth in respondent’s proposed stipulation of facts (attached to respondent’s motion as Exhibit A) are deemed to be established for purposes of this case.

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

Dated: Washington, D.C.  
May 17, 2018

**SERVED May 17 2018**