

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

MOUSA SAMIR RAHIB,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 20814-17.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This case is presently calendared for trial at the session of the Court scheduled to commence in San Diego, California, on February 11, 2019. For cause, it is

**ORDERED:** That the parties shall each, on or before December 13, 2018, file a memorandum setting forth--

(1)(a) The issues of fact (including any issues subsidiary to ultimate issues) and (b) the issues of law (including any issues subsidiary to ultimate issues) to be resolved by the Court. Such issues should be set forth in sufficient detail to enable the Court to decide the case in its entirety by addressing each of the issues listed.

(2) A clear, complete, and concise exposition of each party's position and the theory underlying that position with respect to each of the issues that are set forth pursuant to (1) above. In this regard, each party shall include a statement in narrative form of what each party expects to prove.

(3)(a) An indication as to whether expert witness testimony is anticipated, (b) the nature of the expert witness testimony, if any, and (c) the questions the parties are expecting to ask the witness on which to opine.

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(4) Status of the preparation of the stipulations of facts and preparation for trial, including the estimated length of trial.

It is further

ORDERED: That the statement of issues set forth pursuant to (1) above shall control the admissibility of evidence at trial and evidence offered at trial will be deemed irrelevant unless it pertains to one or more of the issues set forth pursuant to (1) above. It is further

ORDERED: That neither party will be allowed to advance a position or theory underlying that position with respect to any of the issues set forth pursuant to (1) above that is different from the positions or theories set forth pursuant to (2) above.

**(Signed) Michael B. Thornton**  
**Judge**

Dated: Washington, D.C.  
October 2, 2018