

UNITED STATES TAX COURT
WASHINGTON, DC 20217

HERSHELL E. FREELS, JR.,)	
)	
Petitioner,)	
)	
v.)	Docket No. 26674-17 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This collection review case, which involves a Federal tax lien for the taxable year 2006, is before the Court on respondent's Motion to Remand, filed October 19, 2018. Petitioner filed a detailed Objection to respondent's motion on November 12, 2018. The undersigned held a conference call with the parties on December 19, 2018.

Petitioner's counsel, who represented petitioner throughout the collection due process administrative hearing, maintains that the IRS Office of Appeals failed to afford petitioner due process and violated his taxpayer rights. As petitioner's counsel sees it, remanding this case is unwarranted and would cause petitioner additional distress and inconvenience.

The Court will deny respondent's motion to remand. Respondent's counsel is encouraged to determine the scope of her authority, if any, to settle the case without the delay and commitment of additional resources associated with a remand. In this regard, both parties are strongly encouraged to continue to exchange information and engage in a good faith effort to arrive at a basis for settlement of this case.

SERVED Dec 20 2018

Upon due consideration and for cause, it is

ORDERED that respondent's motion to remand is denied.

(Signed) Daniel A. Guy, Jr.
Special Trial Judge

Dated: Washington, D.C.
December 19, 2018