

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

LUMINITA ROMAN, ET AL.,)
)
 Petitioners,)
)
 v.) Docket Nos. 10878-16 and 7671-17.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

ORDER

The decisions in each of these cases for the redetermination of a deficiency have yet to be entered. See I.R.C. §6215. The issues framed by the respective notices of deficiency and pleadings will have to be resolved either by (1) agreement of the parties, (2) summary disposition, or (3) trial before a decision could be entered in either case. That being so, the position taken in petitioners' objection, filed December 29, 2018, in response to the Order dated December 27, 2018, is without merit.

To the extent that petitioners' objection should be construed as a motion to reconsider that above-referenced Order, it is

ORDERED that petitioners' motion is denied.

**(Signed) Lewis R. Carluzzo
Special Trial Judge**

Dated: Washington, D.C.
February 5, 2019

SERVED Feb 05 2019