

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

TRIBUNE MEDIA COMPANY F.K.A.)	
TRIBUNE COMPANY & AFFILIATES, ET)	
AL.,)	
)	
Petitioners,)	
)	
v.)	Docket No. 20940-16, 20941-16.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

These consolidated cases are set for a special trial session on October 28, 2019, in Washington, D.C. Each party has moved for partial summary judgment on the question of whether the Commissioner complied with the section 6751(b) requirement to obtain written supervisory approval of the initial determinations to assert penalties. Those motions remain under consideration by this Court. On April 24, 2019, the Court issued its opinion in Clay v. Commissioner, 152 T.C. No. 13. Issues addressed in that opinion may affect the pending motions. Accordingly, it is

ORDERED that the parties shall file responses to this Order by May 10, 2019, addressing the effect of Clay on the section 6751(b) issues presented in their respective motions for summary judgment. The parties' responses shall identify whether any notice conferring the opportunity for administrative appeal was issued to either petitioner and direct the Court's attention to any such notice.

(Signed) Ronald L. Buch
Judge

Dated: Washington, D.C.
April 25, 2019

SERVED Apr 25 2019