

UNITED STATES TAX COURT
WASHINGTON, DC 20217

HISHAM N. ASHKOURI & ANN C. DRAPER,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 17514-15.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	
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)	

ORDER

On April 15, 2019, the Court filed respondent’s motion to reopen the record (motion). On April 19, 2019, we filed as petitioners’ response to motion to reopen the record an affidavit of petitioner Askhour, which affidavit, as we explained in a telephone conference with the parties on April 24, 2019, does not constitute a proper response to the motion. We wish petitioners to file a supplemental response to the motion. In doing so, petitioners should consult our recent report, Clay & Osceola v. Commissioner, 152 T.C. No. 13 (April 24, 2019) with respect to its discussion of when respondent must obtain written supervisory approval in order to meet his burden of production for penalties under I.R.C. section 7491(c). It is

ORDRED that, on or before May 8, 2019, petitioners shall file with the court and serve on respondent a supplemental response to the motion.

**(Signed) James S. Halpern
Judge**

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