

provide a sufficient factual predicate" for the conclusion that the Trust held properties as petitioner's nominee. We did not intend to preclude Appeals from further developing the record. Indeed, we remanded the case to give Appeals the opportunity to do just that.

On the premises stated, it is

ORDERED that respondent's request for an additional 60 days for Appeals to consider petitioner's collection alternatives is granted. It is further

ORDERED that the parties shall, on or before July 1, 2019, submit to the Court joint or separate reports on the progress of their proceedings.

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

Dated: Washington, D.C.
May 2, 2019