

UNITED STATES TAX COURT
WASHINGTON, DC 20217

MARTIN G. PLOTKIN,

Petitioner

v.

Docket No. 16224-14 L.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

ORDER

Background

On April 4, 2019, the Court filed its Memorandum Findings of Fact and Opinion (T.C. Memo. 2019-27). This was a report.

On April 26, 2019, the Court entered its Order and Decision in this case.

On May 8, 2019, petitioner filed a motion for review en banc.

Discussion

The motion in question asks the entire Tax Court to review various actions in this case. Neither the Internal Revenue Code of 1986 nor the Tax Court Rules of Practice & Procedure provides for such a motion. Section 7460(b) of the Internal Revenue Code of 1986, provides that a report of a division of the Tax Court becomes the report of the Tax Court within 30 days after the report by the division, unless within such period the chief judge directs that such report be reviewed by the Tax Court. Section 7460(b) does not allow a party to move for review by the Tax Court. Furthermore, the 30-day period described in section 7460(b) has expired. The motion is procedurally improper and will be denied.

There remains pending another motion by petitioner, filed on April 30, 2019, seeking reconsideration of the Opinion under Rule 161 of the Tax Court Rules of Practice and Procedure.

SERVED May 13 2019

It is

ORDERED that petitioner's motion for review en banc, filed May 8, 2019, is denied.

**(Signed) Richard T. Morrison
Judge**

Dated: Washington, D.C.
May 13, 2019