

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

OAKBROOK LAND HOLDINGS, LLC,	)	
WILLIAM DUANE HORTON, TAX	)	
MATTERS PARTNER,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 5444-13.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	

**ORDER**

This case was tried in October 2016 at a special trial session in Birmingham, Alabama. It appears to be the first case in which there is a challenge to the validity of 26 C.F.R. § 1.170A-14(g)(6)(ii), and the Court ordered the Commissioner to produce the public comments received before that regulation was issued. We also wanted to give the parties a chance to analyze the import of those comments. Petitioner filed a memorandum of 15 pages together with an appendix of more than 200 pages. Respondent moved to strike petitioner’s memorandum for grossly exceeding the 15-page limit we imposed in our supplemental briefing schedule.

Unlike some efforts to evade page limits, petitioner’s appendix was not argument, but only an abridgment of the 2,500 or so pages respondent produced in response to our call for the administrative record of the disputed regulation -- the disputed regulation was a small part of a larger project. Petitioner’s abridged version in its appendix was a mildly useful check on this Division’s own skills using CTRL+F on the helpfully searchable full record respondent already produced.

The Court wanted concise arguments of law; petitioner's appendix didn't contain any extra legal argument. It is therefore

ORDERED that respondent's May 10, 2019 motion to strike is denied.

**(Signed) Mark V. Holmes  
Judge**

Dated: Washington, D.C.  
May 15, 2019