

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

JOSHUA HARRIS,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 22369-16
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

This case for the redeterminations of deficiencies is before the Court on remand from the U.S. Court of Appeals for the Second Circuit consistent with its summary order and mandate issued December 26, 2018, in Harris v. Commissioner, 748 Fed. Appx. 387 (2d Cir. 2018) (affirming in part and vacating in part the Order and Decision entered in this case on December 18, 2017). Our charge in this remand is narrow; it requires that we allow the parties to submit computations of the deficiency for each year in issue that reflect respondent’s concessions not taken into account in the above-referenced Order of Dismissal and Decision. Premises considered, and in a manner consistent with Rule 155 of the Tax Court Rules of Practice and Procedure, it is

ORDERED that so much of the above-referenced Order of Dismissal and Decision as references the redeterminations of deficiencies in petitioner’s 2013 and 2014 Federal income taxes is vacated. It is further

ORDERED that on or before July 19, 2019, the parties shall jointly or separately submit to the Court a proposed decision that shows for each year in issue the deficiency to be redetermined by the Court after taking into account the concessions made by respondent in his pretrial memorandum, filed November 17, 2017.

**(Signed) Lewis R. Carluzzo  
Special Trial Judge**

Dated: Washington, D.C.  
June 17, 2019

**SERVED Jun 18 2019**