

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

BEVERLY ROBINSON,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 12498-16.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This case was called from the calendar for the Trial Session of the Court at Tampa, Florida, on February 5, 2018. Counsel for both petitioner and respondent appeared. The parties filed with the Court a Joint First Stipulation of Facts consisting of 51 paragraphs and Exhibits 1-J through 6-J, 8-R, 9-J through 52-J. The parties also filed a Joint First Supplemental Stipulation of Facts consisting of two paragraphs and Exhibits 53-J, 54-J, 55-P through 57-P. At the trial, petitioner moved to admit Exhibit 58-P which was admitted into evidence. The entire administrative record was not presented or received into evidence.

At the trial before Judge Chiechi, petitioner called as witnesses Shelly Robinson and Terrence Beyer; respondent called as a witness Shelly Robinson. This case was reassigned to the undersigned upon Judge Chiechi’s retirement.

After trial, on July 1, 2019, the Taxpayer First Act was signed into law as Public Law No. 116-26. Section 1203 of that Act amended I.R.C. section 6015, Relief from Joint and Several Liability on Joint Return. As is relevant, the Act adds section 6015(e)(7) which provides as follows:

(7) STANDARD AND SCOPE OF REVIEW- Any review of a determination made under this section shall be reviewed de novo by the Tax Court and shall be based upon –

(A) the administrative record established at the time of the determination, and

(B) any additional newly discovered or previously unavailable evidence.

Taxpayer First Act (TFA), Pub. L. No. 116-25, sec. 1203(a)(1), 133 Stat. at 988 (2019).

Such section applies to “petitions or requests filed or pending on or after the date of the enactment of this Act.” TFA sec. 1203(b).

Upon due consideration and for cause, it is hereby

ORDERED that, on or before September 4, 2019, the parties shall file a response to this order to address the effect of sections 1203(a) and (b) of the Taxpayer First Act, Pub. L. 116-26, on this case.

**(Signed) Elizabeth A. Copeland
Judge**

Dated: Washington, D.C.
August 6, 2019