

UNITED STATES TAX COURT
WASHINGTON, DC 20217

RICHARD G. SAFFIRE, JR.,)	
)	
Petitioner,)	
)	
v.)	Docket No. 101-18W.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On March 12, 2019, the Court granted a Motion To Compel Discovery that had been filed by petitioner on September 23, 2018. Subsequently, on September 13, 2019, respondent filed a Motion To Remand (motion to remand). In opposition to respondent's motion to remand, on October 8, 2019, petitioner filed a Motion To Compel Production of Documents (motion to compel). Respondent filed an objection to petitioner's motion to compel on November 22, 2019. On December 11, 2019, petitioner filed a memorandum in further support of his motion to compel.

Briefly, in his motion to remand, respondent asserts that, in the process of reviewing documents that the Court's Order dated March 12, 2019, required respondent to produce to petitioner, respondent identified an issue which needs further investigation and evaluation by the Whistleblower Office (WBO). Accordingly, he filed his motion requesting that this case be remanded to the WBO for further consideration of petitioner's whistleblower claim. Petitioner, on the other hand, in his filings argues for various reasons that he should be allowed further discovery before any remand to the WBO.

In whistleblower cases, the Court reviews the administrative record to decide whether the Whistleblower Office abused its discretion in its determination regarding the whistleblower claim. See Kasper v. Commissioner, 150 T.C. 8 (2019). The administrative record may be supplemented for a number of reasons, such as when the agency fails to consider relevant factors. Kasper v.

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Commissioner, 150 T.C. at 20. In Whistleblower 769-16W v. Commissioner, 152 T.C. 172 (2019) we held that a whistleblower case may be remanded and that the Court would retain jurisdiction.

In this case, it appears the administrative record is presently incomplete, and we find that remanding petitioner's whistleblower claim for further consideration by the WBO prior to the parties engaging in any further discovery will be the most efficient way to supplement the administrative record and conserve the resources of the parties and the Court. We will, however, hold petitioner's motion to compel in abeyance.

Accordingly, upon due consideration, it is

ORDERED that respondent's Motion To Remand, filed September 13, 2019, is granted and this case is remanded to respondent's Whistleblower Office for additional investigation and a supplemental determination. Petitioner's motion to compel, filed October 8, 2019, will be held in abeyance. It is further

ORDERED that the Court will maintain jurisdiction of this case and that on or before September 30, 2020, the parties shall file status reports (preferably a joint report) concerning the then-current status of this case.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
March 27, 2020