

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

DAN ISRAELY & ZAHAVA ISRAELY,)	
)	
Petitioners,)	
)	
v.)	Docket No. 18108-18.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On May 15, 2020, respondent filed a motion for leave to file first amendment to answer, lodging therewith a first amendment to answer. On June 15, 2020, petitioners filed a response.

Respondent’s motion for leave to file first amendment to answer states that it is made “in order to assert additional bases for the adjustments to Schedule C expenses and an increase in the deficiency and [sic] for tax years 2014 and 2015.” However, neither respondent’s motion nor the first amendment to answer lodged therewith states the amount or contemplated calculation of any increased deficiencies. In fact, the first amendment to answer as lodged May 15, 2020, concludes by requesting that “respondent’s determination, as set forth in the notice of deficiency, be in all respects approved.” Consequently, we are left in doubt as to whether respondent is actually seeking increased deficiencies and, if so, in what amounts. We are also left in doubt as to how any increased deficiencies relate to the various alternative “additional bases” respondent has advanced in his lodged first amendment to petition.

In their response to respondent’s motion for leave to file first amendment to answer, petitioners oppose the granting of respondent’s motion for leave but assert that if the Court were to grant respondent’s motion, then respondent should bear the burden of proof not only as to increased deficiencies (if any) but also as to “any arguments related to the new bases raised in the first amendment to answer.”

For cause, it is

SERVED Jun 19 2020

ORDERED: That on or before July 20, 2020, respondent shall file a reply to petitioners' response to respondent's motion for leave to first amendment to answer, which response shall include respondent's views as to the matters discussed above.

(Signed) Michael B. Thornton
Judge

Dated: Washington, D.C.
June 19, 2020