

UNITED STATES TAX COURT
WASHINGTON, DC 20217

JUAN CARLOS CANALES,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 15657-19.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This case was calendared on the Court’s April 13, 2020, Washington, D.C., trial session. By order dated March 16, 2020, that trial session was cancelled due to concerns relating to coronavirus (COVID-19), and this case was assigned to the undersigned. By Order dated April 17, 2020, the undersigned directed the parties to file, on or before June 19, 2020, a status report, jointly if possible, detailing the then-present status of the case. The Order further provided the following notice, which is still applicable:

Due to concerns about COVID-19, the Tax Court building is currently closed. The Court will be unable to process incoming mail until the building fully reopens. Taxpayers who currently file in paper form and/or receive paper service from the Court are encouraged to register for eAccess by calling (202) 521-4629 or emailing Admissions@ustaxcourt.gov. By registering for eAccess, petitioners may electronically file documents with the Court and view documents electronically in this case.

This case involves petitioner’s Federal income tax liability for tax year 2017. The notice of deficiency asserted that petitioner had received unreported income for 2017, determining a deficiency and an accuracy-related penalty. In his petition petitioner alleged that the income in question was received by his father and uncle, whose names resemble his.

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On June 18, 2020, respondent's counsel filed a status report indicating that the IRS Appeals Office had agreed to a settlement under which the deficiency and penalty "would not be sustained." This appears to mean that the IRS has decided to concede this case in full. The IRS sent petitioner a decision document reflecting this concession, but petitioner did not sign and return the decision document despite several requests from respondent's counsel. If it is true that respondent has agreed to concede this case in full, it may be appropriate for respondent to file a motion for entry of decision showing zero deficiency and zero penalty. In consideration of the foregoing, it is

ORDERED that, on or before July 27, 2020, respondent shall file an appropriate motion or a status report detailing the then-present status of the case.

(Signed) Albert G. Lauber
Judge

Dated: Washington, D.C.
June 25, 2020