

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

Eric Stephen Gerencser,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 8381-14.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

In Gerencser v. Commissioner, T.C. Memo 2016-151, we sustained the Commissioner’s disallowance of foreign tax credits claimed by Mr. Gerencser, stating: “Mr. Gerencser is not entitled to a foreign tax credit relating to his non-NATO income because he has not paid any foreign tax.” Gerencser v. Commissioner, T.C. Memo 2016-151 at \*9. As he considers taking an appeal, Mr. Gerencser has filed a motion asking the Court “to fix the amount of the appeal bond less than the amount prescribed under 26 U.S. Code § 7485.” He cites two reasons for this (1) that the Commissioner conceded a similar issue in a prior tax year, and (2) that Mr. Gerencser will be double-taxed if relief is not granted. His motion will be denied.

We have previously addressed the merits of the two issues he raises, and we rejected both. The manner in which Mr. Gerencser and the Commissioner resolved another tax year is irrelevant to the year before us. As we stated in our opinion: “To the extent that he is making a collateral estoppel argument, this argument fails because the previous stipulated decision entered for 2009 was not a conclusive determination on the merits by our Court. T.C. Memo 2016-151 at \*16. And his allegation of double taxation is factually unsupported. As we stated in our opinion: “Mr. Gerencser has not paid any German income taxes for the 2010 or 2011 taxable year as to either his NATO or his non-NATO income.” T.C. Memo. 2016-151 at \*5.

In addition, the grounds for relief that Mr. Gerenscer put forward do not merit relief. In Barnes Theatre Ticket Service, Inc. v. Commissioner, 50 T.C. 28, 29 (1968) we stated:

From time to time, the Tax Court receives requests to fix an appeal bond at less than the customary amount for the reason that the Internal Revenue Service is assured of payment of the deficiency in some other manner. However, since the purpose of the appeal bond is to guarantee that the petitioner can and will pay any deficiency finally approved by the appellate courts, any alternative which justifies a reduction in the customary amount of an appeal bond must provide a means whereby the Internal Revenue Service is certain that it can collect the approved deficiency.

Mr. Gerenscer did not meet this standard. Accordingly, it is

ORDERED that petitioner's Motion For Order Fixing Amount Of an Appeal Bond is denied.

**(Signed) Ronald L. Buch**  
**Judge**

Dated: Washington, D.C.  
November 22, 2016