

UNITED STATES TAX COURT  
 WASHINGTON, DC 20217

THE COCA-COLA COMPANY AND	)	
SUBSIDIARIES,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 31183-15.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

The notice of deficiency in this case included section 482 adjustments between petitioner and its Canadian subsidiary (the Canadian Subsidiary Tax Issue). The parties subsequently settled the Canadian Subsidiary Tax Issue and are negotiating stipulations regarding it. In respondent’s view, certain stipulations petitioner has proposed are unacceptable because they go beyond setting forth the agreed-upon adjustments.

On February 20, 2018, respondent filed Respondent’s Motion in Limine to exclude evidence regarding the Canadian Subsidiary Tax Issue. Citing Greenberg’s Express, Inc. v. Commissioner, 62 T.C. 324 (1974), and Fed. R. Evid, 408, respondent has moved to exclude evidence regarding the examination and settlement of this issue. Alternatively, if the Court does not grant this motion in limine, respondent requests that we allow respondent to call as direct witnesses, if he believes it necessary, IRS officers and three current or former employees of petitioner: Robert J. Jordan, Vice-President and General Tax Counsel; Dennis Carr, Executive Director--International Taxes; and William D. Hawkins, former tax counsel.

In consideration of the foregoing, it is

ORDERED that Respondent’s Motion in Limine is denied at this time, without prejudice to respondent’s right to challenge the admissibility of any proffered evidence on any appropriate ground. It is further

ORDERED that, if respondent believes it necessary, he may call as direct witnesses a reasonable number of IRS officers and one or more of the current or former employees of petitioner listed above.

**(Signed) Albert G. Lauber**  
**Judge**

Dated: Washington, D.C.  
February 23, 2018