

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

DAVID B. GREENBERG, ET AL.,	)		
	)		
Petitioner(s),	)		
	)		
v.	)	Docket No. 1143-05,	1144-05,
	)	1145-05,	1334-06,
COMMISSIONER OF INTERNAL REVENUE,	)	1335-06,	1504-06,
	)	20673-09,	20674-09,
Respondent	)	20675-09,	20676-09,
	)	20677-09,	20678-09,
	)	20679-09,	20680-09,
	)	20681-09.	
	)		
	)		

**ORDER**

The lowest numbered of this group of cases was on the Miami calendar back in 2007. The Court has already released its opinion and the cases are in the computation stage. On March 22, 2019, however, Mr. Goddard moved to stay all proceedings in this case. The other petitioners supported his motion, but the Commissioner opposed it.

We assume the parties know TEFRA jargon and the background of these exceptionally complicated cases.

Mr. Goddard wants a stay here because he wants to refight a statute-of-limitations issue in the Court of Federal Claims. That issue is whether an FPAA issued to a partnership named AD Global extended the statute of limitations for the partners in that partnership under I.R.C. § 6501.

There are several problems with this motion.

The first is that, contrary to Mr. Goddard’s representations, the issue is dead. The Court of Federal Claims already decided that assessment was suspended by the FPAA’s issuance. *See AD Global Fund, LLC v. United States*, 67 Fed. Cl. 657,

694 (2005) (“[T]he issuance of the FPAA has suspended the running of the applicable statute of limitations.”), *aff’d*, 481 F.3d 1351 (Fed. Cir. 2007).

The second is that the FPAA’s effect on the statute of limitations doesn’t matter here. Because Mr. Goddard and other petitioners were the subject of a criminal investigation, the Commissioner converted any partnership items that they had in AD Global into nonpartnership items. We ruled that these conversions were legal back in 2011. *See* Order dated Jan. 21, 2011, *Greenberg v. Commissioner*, 115 T.C.M. (CCH) 1403 (2018) (Nos. 20673-09 thru 20681-09). What happens to AD Global at the partnership level doesn’t matter to petitioners in these cases, which are all partner-level cases because of those conversion notices.

The third is that Mr. Goddard argues a stay is necessary in these cases because he seeks to litigate (or, more precisely, relitigate) this statute-of-limitations issue in *AD Global* in the Court of Federal Claims. The Court of Federal Claims has stayed *AD Global* until final decisions are entered in these cases. On September 13, 2019, the Court of Federal Claims refused to lift that stay. Order dated Sept. 13, 2019, *AD Global*, 67 Fed. Cl. 657 (2005), *aff’d*, 481 F.3d 1351 (Fed. Cir. 2007) (No. 4-336T). Were we to grant this motion, cases in both courts would be suspended and no progress in bringing this whole litigation to a close would ever occur.

This we will not do.

It is

ORDERED that petitioner Goddard’s March 22, 2019 motion to stay is denied. It is also

ORDERED that petitioners’ August 29, 2019 motion for an extension of time to file the computations under Rule 155 is granted. On or before November 27, 2019 the parties must submit stipulated decision documents or submit their own

computations under Rule 155. The Court will be disinclined to extend this deadline absent extraordinary circumstances.

**(Signed) Mark V. Holmes  
Judge**

Dated: Washington, D.C.  
September 27, 2019