

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

ROBERTA BORENSTEIN,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 23559-15.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On April 2, 2019, the U.S. Court of Appeals for the Second Circuit issued its opinion reversing this Court's decision in Borenstein v. Commissioner, 149 T.C. No. 10 (2017). On May 28, 2019, the Court of Appeals issued its mandate remanding the case for entry of judgment for petitioner. In consideration of the foregoing, it is

ORDERED that the parties shall file computations for entry of decision under Tax Court Rule 155 on or before December 6, 2019.

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

Dated: Washington, D.C.  
October 22, 2019

**SERVED Oct 24 2019**