

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ILYA IUSSA,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 24775-18.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This case is calendared for trial at the Court’s Phoenix, Arizona, trial session scheduled to commence on January 27, 2020. On December 14, 2018, petitioner petitioned this Court for review of respondent’s determination to deny her relief under section 6015¹ for tax years 2009 through 2012. On February 13, 2019, respondent filed his answer. Petitioner resided in Arizona when she petitioned this Court.

On July 1, 2019, the Taxpayer First Act of 2019 was signed into law as Public Law No. 116-25. Section 1203 of that Act amended Internal Revenue Code section 6015, Relief from Joint and Several Liability on Joint Return. As is relevant, the Act adds section 6015(e)(7) which provides as follows:

- (7) Standard and scope of review.--Any review of a determination made under this section shall be reviewed de novo by the Tax Court and shall be based upon--
- (A) the administrative record established at the time of the determination, and
 - (B) any additional newly discovered or previously unavailable evidence.

Taxpayer First Act of 2019 (TFA), Pub. L. No. 116-25, sec. 1203(a)(1), 133 Stat. at 988.

¹All section references are to the Internal Revenue Code for the relevant tax years.

Section 6015(e)(7) applies to “petitions or requests filed or pending on or after the date of the enactment of this Act.” TFA sec. 1203(b).

Upon due consideration, it is hereby

ORDERED that, on or before December 30, 2019, the parties shall stipulate to the contents of the administrative record if they agree on the contents. It is further

ORDERED that, absent a joint stipulation, on or before December 30, 2019, respondent shall serve on petitioner and lodge with the Court copies of the documents that he asserts comprise the administrative record. It is further

ORDERED that, on or before January 13, 2020, petitioner shall file with the Court a response stating: (1) the reasons why she disagrees with the administrative record as submitted by respondent and, if applicable, what documents she believes should be included in or excluded from the administrative record; (2) whether she plans to introduce evidence outside the administrative record and, if so, on what basis; and (3) whether she believes that a trial is necessary and, if so, why.

**(Signed) L. Paige Marvel
Judge**

Dated: Washington, D.C.
December 18, 2019