

UNITED STATES TAX COURT
WASHINGTON, DC 20217

CLC

FANNIE WRIGHT,)	
)	
Petitioner,)	
)	
v.)	Docket No. 21509-18.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This is a “stand alone” case for review pursuant to section 6015(e)¹ of the Secretary’s final determination of petitioner’s entitlement to relief under 6015. It is calendared for trial at the Miami, Florida trial session commencing February 10, 2020.

Section 6015(e) was amended by the Taxpayer First Act, Pub. L. No. 116-25, sec. 1203(a), 133 Stat. at 988 (2019), by adding a new paragraph (e)(7) providing as follows:

SEC. 6015. RELIEF FROM JOINT AND SEVERAL LIABILITY ON JOINT RETURNS.

(e). Petition for Review by Tax Court.--

* * * * *

(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--

¹All section references are to the Internal Revenue Code of 1986, as amended and in effect at all relevant times.

(A) the administrative record established at the time of the determination, and

(B) any additional newly discovered or previously unavailable evidence.

The amendment applies to petitions or requests filed or pending on or after July 1, 2019, see Taxpayer First Act, Pub. L. No. 116-25, sec. 1203(b), 133 Stat. at 988 (2019), which raises the question of the proper scope of review in this proceeding.

On January 27, 2020, the parties each filed a pretrial memorandum. Petitioner's Pretrial Memorandum does not address the question of our scope of review. Respondent for his part states the new rule in his Pretrial Memorandum,² but does not in any way indicate which material presented in his factual summary is contained in the administrative record and which material, if any, comes within the scope of our review because it was "newly discovered" or "previously unavailable". Respondent's Pretrial Memorandum further states: "Respondent's counsel has repeatedly invited petitioner's counsel to participate in the stipulation process, most recently in a telephone message left on January 21, 2020. Petitioner's counsel has been unwilling to so participate."

Petitioner's counsel is reminded that the Standing Pretrial Order, issued in this case on September 11, 2019, directs that the parties "shall begin discussing * * * preparation of a stipulation of facts as soon as practicable."

The foregoing considered, it is

ORDERED that each party shall, on or before February 4, 2020, file a supplement to his or her pretrial memorandum, which identifies:

(1) the progress in completing a stipulation of facts that covers, inter alia, the administrative record in this case; and

²On page 6 of his Pretrial Memorandum, respondent states that Tax Court review "is based upon the administrative record established at the time of the determination and any newly discovered or previously unavailable evidence. I.R.C. § 6015(e)(7)."

(2) any evidence that the party plans to offer that is outside the administrative record, and the grounds for including it within the Court's scope of review; that is, as either "newly discovered" or "previously unavailable".

(Signed) Joseph H. Gale
Judge

Dated: Washington, D.C.
January 29, 2020