

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

PA

BUCKELEW FARM, LLC F.K.A. BIG K )  
FARMS LLC, BIG K LLC, TAX MATTERS )  
PARTNER, )  
 )  
Petitioner, )  
 )  
v. ) Docket No. 14273-17.  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent )

**ORDER**

Currently pending before the Court is respondent's motion for partial summary judgment, filed April 29, 2019. On July 2, 2019, petitioner filed a response to respondent's motion for partial summary judgment. On September 13, 2019, respondent filed a reply to petitioner's response to respondent's motion for partial summary judgment. On September 16, 2019, this case was called for a status conference at the calendar call at the trial session of the Court in Atlanta, Georgia, and respondent's motion for partial summary judgment was taken under advisement.

On May 12, 2020, the Court issued Oakbrook Land Holdings, LLC, William Duane Horton, Tax Matters Partner v. Commissioner, 154 T.C. \_\_\_\_ (May 12, 2020) and Oakbrook Land Holdings, LLC, William Duane Horton, Tax Matters Partner v. Commissioner, T.C. Memo. 2020-54. These opinions address issues similar to those raised in respondent's motion for partial summary judgment filed April 29, 2019.

For cause, it is

ORDERED: That the parties shall each, on or before June 12, 2020, file a memorandum setting forth the effect, if any, of the Court's May 12, 2020, opinions in Oakbrook Land Holdings, LLC, William Duane Horton, Tax Matters Partner v. Commissioner, 154 T.C. \_\_\_\_ (May 12, 2020) and Oakbrook Land Holdings, LLC,

**SERVED May 13 2020**

William Duane Horton, Tax Matters Partner v. Commissioner, T.C. Memo. 2020-54, on respondent's motion for partial summary judgment filed April 29, 2019.

The parties are encouraged to confer and to attempt in good faith to narrow the issues needing a Court decision.

**(Signed) Michael B. Thornton**  
**Judge**

Dated: Washington, D.C.  
May 12, 2020