

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

901 SOUTH BROADWAY LIMITED)
 PARTNERSHIP, STANDARD)
 DEVELOPMENT, LLC, TAX MATTERS)
 PARTNER,)
)
 Petitioner(s),)
)
 v.) Docket No. 14179-17.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)
)
)

ORDER

This case is before to review a notice of final partnership administrative adjustment in which respondent denied a deduction claimed by the subject partnership for its contribution to a conservancy of a facade easement on a building. Petitioner assigns error to the notice, and both parties have moved for summary judgment. By order dated November 19, 2020, we denied respondent’s motion. We have taken petitioner’s motion under consideration. In order to facilitate resolution of this matter, we would like to discuss with the parties the following questions:

(1) Does respondent dispute that the contributed easement is a "qualified real property interest" within the meaning of section 170(h)(2)(C)?

(2) Does respondent dispute the LA Conservancy's status as a "qualified organization" within the meaning of section 170(h)(3)?

(3) Does respondent dispute that the 901 South Broadway building is a "certified historic structure" within the meaning of section 170(h)(4)(C)(ii)?

(4) Does respondent claim that the partnership's contribution of the easement violates section 170(h)(4)(B)(i) for reasons other than the deemed approval provision in section 3.2(c) of the easement deed?

(5) Does respondent dispute that the certification and reporting requirements of section 170(h)(4)(B)(ii) and (iii) are satisfied?

(6) Does respondent claim that the contribution of the easement violates section 170(h)(5)(A)'s perpetual protection requirement for reasons other than the deemed approval provision?

Upon consideration, it is hereby

ORDERED that this case is calendared for a pre-trial conference hearing during the Court's January 4, 2021, San Diego, California, Special Trial Session, scheduled to commence at a time and date certain of 10:00 A.M., ET, on Wednesday, January 6, 2021, to be conducted remotely. The place of trial is Washington, D.C. It is further

ORDERED that the Clerk of the Court shall also serve on the parties a Notice of Remote Proceeding that shall contain comprehensive instructions on how to participate in the Court's January 4, 2021, San Diego, California, Special Trial Session.

**(Signed) James S. Halpern
Judge**

Dated: Washington, D.C.
November 20, 2020