

UNITED STATES TAX COURT
WASHINGTON, DC 20217

GARY M. DENNIS & SHARON D. DENNIS,)	
)	
Petitioners,)	
)	
v.)	Docket No. 398-18 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	

ORDER

Upon due consideration of respondent’s Motion To Remand, filed in the above-docketed proceeding on August 20, 2018, and first supplement thereto clarifying the Court’s jurisdiction in this matter, filed August 31, 2018, it is

ORDERED that the above-referenced motion to remand, as supplemented, is granted, and this case is remanded to respondent’s Office of Appeals for the purpose of affording petitioners an administrative hearing pursuant to I.R.C. section 6320 and/or 6330. It is further

ORDERED that respondent shall offer petitioners an administrative hearing at respondent’s Appeals Office located closest to petitioners’ residence (or at such other place as may be mutually agreed upon) at a reasonable and mutually agreed upon date and time, but no later than November 14, 2018. It is further

ORDERED that each party shall, on or before December 5, 2018, file with the Court, and serve on the other party, a report regarding the then-present status of this case, attaching thereto a copy of any supplemental notice of determination issued to petitioners.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
September 5, 2018

SERVED Sep 06 2018