

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

SR

DAVID B. GREENBERG, ET AL.,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 1143-05, 1144-05,
)	1145-05, 1334-06,
COMMISSIONER OF INTERNAL REVENUE,)	1335-06, 1504-06,
)	20673-09, 20674-09,
Respondent)	20675-09, 20676-09,
)	20677-09, 20678-09,
)	20679-09, 20680-09,
)	20681-09.
)	
)	

ORDER

The lowest numbered of this group of cases was on the Miami calendar back in 2007. The Court has already released its opinion and the cases are in the computation stage. In August petitioners filed motions to dismiss for lack of jurisdiction, which we denied. On October 21, 2019 they moved for reconsideration of this order. Their motion in part repeats the arguments that they made in their original motion but with an emphasis on a supposed distinction between “converted items” (partnership items originally, but converted under TEFRA into nonpartnership items), and “Excluded Items” in a “converted items notice of deficiency” (items that aren’t converted into nonpartnership items by a converted items notice of deficiency because they are already nonpartnership items). Their latest motion would have us distinguish between “Excluded Items” in a nonpartnership item notice of deficiency and “Excluded Items” in a converted items notice of deficiency.

SERVED Oct 23 2019

This is something we won't do without some precedent, Code section, or regulation that tells us to do so. The late TEFRA procedural rules were complicated enough without trying to tease out a jurisdictionally significant distinction between nonpartnership items that became nonpartnership items because they were converted into nonpartnership items, and nonpartnership items that were always nonpartnership items because the Code and regs defined them to be nonpartnership items. One way or another in these consolidated cases we had jurisdiction to redetermine all the contested items because, one way or another, they were all nonpartnership items.

The Court notes that petitioners have now more than adequately preserved this issue for appellate review. It is, however,

ORDERED that petitioners' October 21, 2019 motion for reconsideration is denied.

**(Signed) Mark V. Holmes
Judge**

Dated: Washington, D.C.
October 23, 2019