

UNITED STATES TAX COURT
WASHINGTON, DC 20217

MN

SUMNER REDSTONE,)
)
 Petitioner,)
)
 v.) Docket No. 8097-13.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

This case is calendared on the Court's March 3, 2014, Los Angeles, California trial session. On January 11, 2013, respondent issued a Notice of Deficiency with respect to petitioner's gift tax liability for the calendar period ending September 30, 1972. On December 26, 2013, the IRS filed a motion for partial summary judgment. This motion contends that there remains no genuine issue of material fact for trial upon the issues of (1) whether petitioner made gifts totaling 33 1/3 shares of NAI stock on July 21, 1972; and (2) whether petitioner's failure to file a gift tax return reporting these gifts was fraudulent, or, in the alternative, negligent. In consideration of the foregoing, it is

ORDERED that, on or before February 3, 2014, petitioner shall file with the Court and serve on IRS counsel a response to the IRS motion for partial summary judgment. If petitioner disagrees with the facts set out in the motion, petitioner should point out the specific facts in dispute.

(Signed) Albert G. Lauber
Judge

Dated: Washington, D.C.
January 2, 2014

SERVED Jan 03 2014