

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DEAN MATTHEW VIGON,

KVC

Petitioner,

v.

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)  
) Docket No. 28788-14 L.  
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COMMISSIONER OF INTERNAL REVENUE,

Respondent

**ORDER**

Petitioner's wife informed the Court that petitioner is incarcerated and cannot attend the trial session beginning on May 2, 2016, in Washington, D.C., and on his behalf she requested a continuance. Respondent opposed a continuance but states that the case is susceptible of being resolved by a motion for summary judgment. It is

ORDERED that the motion for continuance is granted, and this case is stricken from the calendar of the upcoming trial session, but that the undersigned judge retains jurisdiction. It is further

ORDERED that, no later than May 25, 2016, respondent shall file a motion for summary judgment or another appropriate motion. Presumably, respondent's motion will undertake to show that the "verification" by the Office of Appeals pursuant to section 6330(c)(1) included a verification of compliance with section 6751(b)(1). See IRM pt. 25.25.10.8.1 (08-13-2015) ("Pursuant to IRC Section 6751(b), written management approval must be indicated before assessing the IRC Section 6702 penalty. This written managerial approval should be indicated on Form 8278").

**(Signed) David Gustafson  
Judge**

Dated: Washington, D.C.  
April 27, 2016

**SERVED Apr 27 2016**