

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

ALISON TUREN, )  
 )  
 Petitioner, ) **CT**  
 )  
 v. ) Docket No. 19277-16.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER**

Rule 325(a), Tax Court Rules of Practice and Procedure, provides that respondent shall file with the Court a copy of the notice of the filing of the petition that respondent served on the other individual with whom petitioner filed joint returns for the years before the Court. No such notice has been filed. While the petition avers that the other individual with whom petitioner filed a joint return is deceased, the death of the nonrequesting spouse does not extinguish the right of intervention provided in I.R.C. section 6015(e)(4). That right now resides with the decedent's heirs or beneficiaries. See Fain v. Commissioner, 129 T.C. 89 (2007).

In Fain, we concluded that it was appropriate, in a proceeding under I.R.C. section 6015(e) to determine the appropriate relief from joint and several liability, to adopt the procedures outlined in Nordstrom v. Commissioner, 50 T.C. 30, 32 (1968), for ascertaining the heirs at law of the deceased nonrequesting spouse.

The foregoing considered, it is

ORDERED that the parties shall, on or before June 30, 2017, to the best of their abilities, identify and share the names and addresses of the heirs at law of the decedent nonrequesting spouse, under the law of the jurisdiction wherein the decedent nonrequesting spouse was a resident when his death occurred. It is further

ORDERED that the parties shall, on or before June 30, 2017, file a joint status report advising the Court of the heirs at law they have identified. It is further

**SERVED Jun 15 2017**

ORDERED that, on or before July 14, 2017, respondent shall submit to the Court a copy of any Notice of Filing of Petition and Right to Intervene served on the heirs at law of the decedent nonrequesting spouse filing the joint returns at issue in this case, or file a response stating the reasons for not doing so.

**(Signed) Joseph H. Gale**  
**Judge**

Dated: Washington, D.C.  
June 15, 2017