

UNITED STATES TAX COURT
WASHINGTON, DC 20217

JOHN T. LONGINO,)	
)	
Petitioner,)	
)	
v.)	Docket No. 6817-17 L
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

Because the parties’ submissions at this stage of the proceeding demonstrate that material facts are in dispute, it is

ORDERED that petitioner’s motion for summary judgment, filed July 20, 2017, is denied. Because petitioner has failed to comply with Rule 54(b) and Rule 72(b)(2) of the Tax Court Rules of Practice and Procedure, it is further

ORDERED that petitioner’s motion to compel discovery, filed August 31, 2017, is denied.

(Signed) Lewis R. Carluzzo
Special Trial Judge

Dated: Washington, D.C.
December 22, 2017