

UNITED STATES TAX COURT

WASHINGTON, DC 20217

DIANE BARRAGAN, )  
 )  
 Petitioner )  
 )  
 v. )  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

Docket No. 18245-17L

**ORDER**

On September 24, 2018, this case was called from the calendar for the Trial Session of the Court at Los Angeles, California, at which time a Joint Motion to Remand was filed. Upon due consideration, and for cause more fully appearing in the transcript of the proceeding, it is

ORDERED that the joint motion is granted and this case is remanded to respondent's Office of Appeals for the purpose of affording petitioner an administrative hearing pursuant to I.R.C. § 6330. It is further

ORDERED that respondent shall offer petitioner an administrative hearing at respondent's Appeals Office located closest to petitioner's residence (or at such other place as may be mutually agreed upon) at a reasonable and mutually agreed upon date and time, but no later than January 7, 2019. It is further

ORDERED that each party shall, on or before February 6, 2019, file with the Court a report regarding the then present status of this case. It is further

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ORDERED that jurisdiction is retained by this Division of the Court.

**(Signed) Kathleen Kerrigan  
Judge**

Dated: Los Angeles, California  
September 24, 2018