

**UNITED STATES TAX COURT  
WASHINGTON, DC 20217 PA**

ALAN N. WHITESIDES & SUSAN I. LOVE,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 17752-17 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This case is scheduled to be tried at the Court’s session in San Francisco, California, beginning October 29, 2018. On September 28, 2018, respondent filed a motion for continuance and a motion to remand in which it asks the Court to remand this Collection Due Process case to respondent’s Office of Appeals for further consideration. The motions indicate that petitioners do not object to the granting of the motions. Upon due consideration, it is

ORDERED that respondent’s motion for continuance is granted in that this case is stricken for trial from the Court’s trial session beginning October 29, 2018, in San Francisco, California, and that the undersigned judge retains jurisdiction. It is further

ORDERED that respondent’s motion to remand is granted and this case is remanded to respondent’s Office of Appeals for the purposes of affording petitioners an administrative hearing pursuant to I.R.C. section 6330. It is further

ORDERED that respondent shall on or before December 3, 2018, offer petitioners an administrative hearing at respondent’s Appeals Office located closest to petitioners’ residence (or at such other place as may be mutually agreed upon) at a reasonable and mutually agreed upon date and time. It is further

ORDERED that on or before January 2, 2019, the parties shall file with the Court a joint status report regarding the then-present status of this case.

**(Signed) Kathleen Kerrigan  
Judge**

Dated: Washington, D.C.  
October 2, 2018

**SERVED Oct 03 2018**