

UNITED STATES TAX COURT
WASHINGTON, DC 20217

MICHAEL K. SIMPSON & CYNTHIA R.)
SIMPSON,)
)
Petitioners,) **CT**
)
v.) Docket No. 427-17.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

This case was tried and submitted to the Court on April 18, 2019, in Salt Lake City, Utah. On April 24, 2019, the Court issued its opinion in Clay v. Commissioner, 152 T.C. No. 13. Issues addressed in that opinion may affect this case; however the Court did not order briefs in this case. Accordingly, it is

ORDERED that the parties shall file responses to this Order by May 31, 2019, addressing the effect of Clay on the section 6751(b) issue presented in this case. The parties' responses shall identify whether any notice conferring the opportunity for administrative appeal was issued to petitioner and direct the Court's attention to any such notice in evidence in this case. It is further

ORDERED that any motions prompted by Clay shall be filed by May 31, 2019.

(Signed) Ronald L. Buch
Judge

Dated: Washington, D.C.
May 9, 2019

SERVED May 10 2019