

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

WHISTLEBLOWER 18370-16W,

Petitioner

v.

Docket No. 18370-16W.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

**ORDER**

This case is brought pursuant to section 7623(b)(4), appealing respondent's determination regarding a whistleblower award.

In Kasper v. Commissioner, 150 T.C. 2, 20 (2018), we held that when reviewing the Commissioner's determinations under section 7623(b) we will limit the scope of our review to the administrative record. We also held that the administrative record may be supplemented if it is incomplete. Id. at 21.

Upon due consideration, it is

ORDERED that, on or before **July 5, 2018**, the parties shall file (1) a stipulation of facts that shall include the administrative record, or (2) a status report describing the then-current status of the parties' attempts to agree to the contents of the administrative record. It is further

ORDERED that, if the parties are unable to stipulate to the contents of the administrative record, on or before **July 5, 2018**, respondent shall serve petitioner with an index listing the documents respondent believes should be in the administrative record, and on or before **July 26, 2018**, petitioner shall provide respondent with any evidence petitioner believes should be added to the administrative record but that is not currently included in respondent's index.

**SERVED Jun 05 2018**

If the parties are unable to come to an agreement, the Court intends to limit any trial to the proper contents of the administrative record. It will also hear any arguments from both parties about whether or not respondent abused his discretion in issuing the determination. The Court will also entertain motions to submit the case fully stipulated under Rule 122 or for summary judgment.

**(Signed) Richard T. Morrison**  
**Judge**

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Dated: Washington, D.C.  
June 4, 2018