

UNITED STATES TAX COURT
WASHINGTON, DC 20217

Mica Ringo,)	
)	
Petitioner,)	
)	
v.)	Docket No. 29562-12W.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER AND ORDER TO SHOW CAUSE

On March 19, 2015, the parties filed a joint Motion To Remand. That motion has been held in abeyance; according to the Status Report filed on April 3, 2018, petitioner's claim remains under consideration by respondent's Whistleblower Office.

On May 4, 2018, respondent filed a Motion for Leave To File Supplement to Motion To Remand and Respondent's First Supplement To Motion To Remand. Respondent indicates that petitioner does not object to the granting of the motion for leave but does object to the motion to remand. Because a motion for leave should be resolved prior to the filing of the supplement, the First Supplement to Motion To Remand should have been lodged rather than filed.

Although the motion to remand was filed jointly, by both parties, it appears petitioner now objects to the remand. Generally, a joint motion may be supplemented jointly but may not be supplemented by one party only. If the parties no longer agree on the joint motion, respondent should file his motion to remand rather than supplement the joint motion. Accordingly, the Court will deny respondent's motion for leave.

Upon due consideration and for cause, it is

ORDERED that respondent's Motion for Leave To File Supplement to Motion To Remand, filed May 4, 2018, is denied. It is further

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ORDERED that respondent's First Supplement to Motion To Remand, filed May 4, 2018, is hereby stricken from the Court's record in this case. It is further

ORDERED that, on or before May 31, 2018, the parties shall show cause, in writing, why the joint Motion To Remand, filed March 19, 2015, should not be stricken from the record in this case. If, upon review of the parties' responses, the Court makes this Order to show cause absolute, a party wishing to seek remand would be able to file an appropriate motion.

**(Signed) L. Paige Marvel
Chief Judge**

Dated: Washington, D.C.
May 9, 2018