

UNITED STATES TAX COURT
WASHINGTON, DC 20217

WHISTLEBLOWER 8032-17W,)	
)	
Petitioner,)	
)	
v.)	Docket No. 8032-17W.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	
)	
)	

ORDER

In Kasper v. Commissioner, 150 T.C. ___ (Jan. 9, 2018), this Court held in an unanimous reviewed opinion that in reviewing the Commissioner’s determinations under IRC section 7623(b), the scope of the Court’s review is limited to the administrative record (but that the administrative record may be supplemented if it is incomplete) and that the standard of review for determinations under such section is abuse of discretion. Abuse of discretion exists when a determination is arbitrary, capricious, or without sound basis in fact or law. Whistleblower 23711-15W v. Commissioner, T.C. Memo. 2018-34.

Premises considered, it is hereby

ORDERED that the parties shall confer and then, on or before May 31, 2018, file separate written reports regarding whether this case is susceptible to submission to the Court for decision based on the administrative record (and if so, when it would be ready for such submission and what briefing schedule the party would prefer) or whether trial is necessary. If the latter, the party shall state why,

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on what basis, and on what specific issue(s) or matter(s) trial is required; also, the party shall provide an estimate of time needed for trial.

(Signed) Robert N. Armen
Special Trial Judge

Dated: Washington, D.C.

May 10, 2018