

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

GUIDO A. IMPROTA,	)	
	)	
Petitioner	)	
	)	
v.	)	Docket No. 25833-06L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

Respondent's Motion To Remand was filed on March 7, 2007, and granted by Order on March 13, 2007. Based on petitioner's Motion for Reconsideration of Order, filed on March 13, 2007, and supplemented on April 2, 2007, the Court's March 13, 2007, Order granting respondent's Motion To Remand was vacated, and hearing on Respondent's Motion To Remand was set for May 16, 2007, in Washington, D.C.

This case was called from the calendar at Washington, D.C. on May 16, 2007, for hearing on respondent's Motion To Remand. There was no appearance by or on behalf of petitioner. However, petitioner filed a written statement pursuant to the provisions of Rule 50(c) on May 11, 2007. Counsel for respondent appeared and argued in support of respondent's motion.

Upon due consideration, and for cause more fully appearing in the transcript of the proceedings, it is

ORDERED that this case is remanded to respondent's Appeals Office for the purpose of affording petitioner an administrative hearing pursuant to section 6330 for the purpose of discussing any valid issues that petitioner may present. It is further

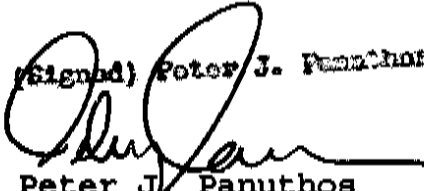
ORDERED that respondent shall offer petitioner an administrative hearing at respondent's Appeals Office located closest to petitioners' residence (or at such other place as may be mutually agreed upon) at a reasonable and mutually agreed upon date and time, but no later than July 2, 2007. It is further

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ORDERED that each party shall, on or before July 9, 2007, file with the Court and serve on the other party, a report regarding the then present status of this case. It is further

ORDERED that jurisdiction is retained by the undersigned.

(Signed) Peter J. Panuthos  
  
Peter J. Panuthos  
Chief Special Trial Judge

Dated: Washington, D.C.  
May 16, 2007