

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

RONALD HEWRY VAN DEN HEUVEL &	)	
KELLY Y. VAN DEN HEUVEL,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 14370-17.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	

**ORDER**

On October 17, 2017, respondent filed in the above-docketed matter a Motion for Entry of Order that Undenied Allegations Be Deemed Admitted Pursuant to Rule 37(c) of the Tax Court Rules of Practice and Procedure.

Upon due consideration, it is

ORDERED that, on or before November 13, 2017, petitioners shall file a reply, if any, to the answer in accordance with Rule 37(a) and (b) of this Court’s Rules. Petitioners are advised that respondent’s just-referenced motion will be denied if such reply is filed as directed. Conversely, the motion will be granted if such reply is not filed as directed, thereby deeming admitted for purposes of this case the affirmative allegations set forth in the answer.

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

Dated: Washington, D.C.  
October 20, 2017