

UNITED STATES TAX COURT  
WASHINGTON, DC 20217 PA

VICTOR MAURICE BROWN & KIMBERLY )  
DENISE BROWN, )  
 )  
Petitioners, )  
 )  
v. ) Docket No. 20102-17  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent )  
 )

**ORDER**

On March 15, 2019, the Commissioner filed a motion for entry of decision, which we granted by our Order and Decision entered March 22, 2019. On April 23, 2019, petitioners Victor Maurice Brown and Kimberly Denise Brown filed a motion to vacate decision. We set this case for hearing on petitioners' motion at the Trial Session of the Court at Atlanta, Georgia commencing on April 29, 2019, by Order dated April 24, 2019.

This case was called from the calendar for the Trial Session of the Court at Atlanta, Georgia on April 29, 2019. Both parties appeared and presented oral arguments on petitioners' motion to vacate decision. Upon due consideration, and for cause more fully appearing in the transcript of the proceedings, it is

ORDERED that petitioners' motion to vacate decision, filed April 23, 2019, is granted, and our Order and Decision entered March 22, 2019, is vacated and set aside.

**(Signed) David Gustafson  
Judge**

Dated: Atlanta, Georgia  
April 29, 2019

**SERVED May 03 2019**