

## United States Tax Court

Washington, DC 20217

LAWRENCE W. DOYLE & JOHN F. MOYNIHAN, ET AL.

**Petitioners** 

V.

Docket Nos. 4865-19W, 4350-24W.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

## **ORDER**

Pending in the case at Docket No. 4865-19W is the Court's Order to Show Cause, issued November 17, 2025, directing each of the parties to show cause why the Court should not consolidate the above-docketed cases. On December 1, 2025, each party in the case at Docket No. 4865-19W filed a Response to the Order to Show Cause stating that there is no objection to the consolidation of these cases.

Upon due consideration and for cause, it is

ORDERED the Court's Order to Show Cause, issued November 17, 2025, is made absolute, in that it is

ORDERED that jurisdiction of the case at Docket No. 4865-19W is no longer retained by Judge David Gustafson. It is further

ORDERED that jurisdiction of the case at Docket No. 4350-24W is no longer retained by Judge Alina I. Marshall. It is further

ORDERED that the above-docketed cases are assigned to Judge Alina I. Marshall. It is further

ORDRERED that the above-docketed cases are consolidated for purposes of trial, briefing, and opinion. It is further

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ORDERED that, in accordance with the Court's Order issued November 7, 2025, in the case at Docket No. 4350-24W, the parties in the above-docketed cases shall, on or before January 9, 2026, file with the Court a joint report or separate reports as to the then present status of these cases.

(Signed) Patrick J. Urda Chief Judge