



# United States Tax Court

Washington, DC 20217

FOSTER DRIVE HENRY 86, LLC,  
FOSTER DRIVE MANAGER, LLC, TAX  
MATTERS PARTNER,

Petitioner

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent

Docket No. 4094-21.

## ORDER

This case at Docket No. 4094-21 and the case at Docket No. 11226-21 are both set for trial at the September 6, 2022, Trial Session of the Court where Birmingham, Alabama is listed as the place of trial. Because this trial session is being conducted remotely, the place of trial is for administrative purposes only.

On April 15, 2021, a petition was filed for Foster Drive Henry 86, LLC, Foster Drive Manager, LLC, Tax Matters Partner (Foster Drive Manager), at Docket No. 4094-21.

On June 14, 2021, a petition was filed for Foster Drive Henry 86, LLC, Golden Eagle Capital Investments, LLC, A Partner Other Than the Tax Matters Partner (Golden Eagle), at Docket No. 11226-21.

Both Docket Nos. 4094-21 and 11226-21 are based upon the Notice of Final Partnership Administrative Adjustment for the taxable year ending December 31, 2017.

Golden Eagle's petition, in the case at Docket No. 11226-21, acknowledges at paragraph 5 that the Tax Matters Partner, Foster Drive Manager, filed a petition for readjustment of partnership items within the period specified in section 6226(a) on April 15, 2021, as a protective measure because the petition filed by the Tax Matters Partner had not yet been processed by this Court. The processing of the petition filed on April 15, 2021, for the Tax Matters Partner, Foster Drive Manager, was delayed due to COVID-19 pandemic complications. The petition for Foster Drive Henry 86, LLC, Foster Drive Manager, LLC, Tax Matters Partner, has since been docketed at No. 4094-21.

**Served 06/07/22**

Under section 6226(b)(2) and (4), if more than one partnership action case is commenced with respect to a partnership for the same taxable year, the first case commenced goes forward and subsequent cases are dismissed.

Premises considered, it is

ORDERED that, on or before June 30, 2022, the parties shall show cause why Docket No. 11226-20, should not be dismissed for lack of jurisdiction on the ground a timely petition was previously filed by the Tax Matters Partner in this case with respect to the same Notice of Final Partnership Administrative Adjustment that forms the basis for this case.

**(Signed) Elizabeth Crewson Paris  
Judge**