

FILED

**United States Court of Appeals
Tenth Circuit**

UNITED STATES COURT OF APPEALS

FOR THE TENTH CIRCUIT

March 6, 2015

**Elisabeth A. Shumaker
Clerk of Court**

STEVEN R. RADER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 15-9000
(T.C. No. 11476-11)

VIVIAN L. RADER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 15-9001
(T.C. No. 11409-11)

STEVEN R. RADER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 15-9002
(T.C. No. 27722-11)

ORDER

Upon further review by this court, Case No. 15-9002 is now administratively closed. All pleadings filed in Case No. 15-9002 will be transferred to Case No. 15-9000. No additional documents should be filed No. 15-9002.

Case No. 15-9000 shall be the single appeal for both underlying Tax Court cases involving Steven Rader – T.C. No. 11476-11 and T.C. No. 27722-11.

Upon payment of the filing fees for Case Nos. 15-9000 and 15-9001, the parties will be advised of additional proceedings for these appeals.

The Tax Court may file a combined record for Case Nos. 15-9000 and 15-9001 if it is more efficient to do so.

Entered for the Court
ELISABETH A. SHUMAKER, Clerk



by: Lara Smith
Counsel to the Clerk