

UNITED STATES TAX COURT
WASHINGTON, DC 20217

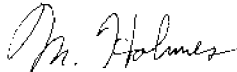
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NICHELLE G. PEREZ,)
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Petitioner(s),)
)
v.) Docket No. 9103-12.
)
COMMISSIONER OF INTERNAL REVENUE,)
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Respondent)
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ORDER

This case was tried during the Court's January 6, 2014 trial calendar for San Diego, California, and may be of significance beyond the litigants because it is the first case addressing the inclusion in taxable income (and perhaps the proper characterization) of compensation received for the sale or donation of human eggs and related services. The Court set a briefing schedule for the parties at the end of trial, but discussed with them the possibility that others interested in the subject matter might wish to file *amicus* briefs. It is therefore

ORDERED that any *amicus curiae* brief be filed on or before May 9, 2014. Any *amicus* briefs, however, should address the appropriate tax treatment flowing from the peculiar facts of this case.


Mark V. Holmes
Judge

Dated: Washington, D.C.
February 10, 2014

SERVED Feb 10 2014