

UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

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U.S. COURT OF APPEALS
APR 21 2020

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PEYMON MOTTAHEDEH,
Petitioner - Appellant,
v.
COMMISSIONER OF INTERNAL
REVENUE,
Respondent - Appellee.

No. 19-71432
Tax Ct. No. 22039-11
United States Tax Court

APRIL MOTTAHEDEH,
Petitioner - Appellant,
v.
COMMISSIONER OF INTERNAL
REVENUE,
Respondent - Appellee.

No. 19-71410
Tax Ct. No. 22039-11
United States Tax Court

**APPELLANT'S JOINT MOTION TO SEVER THE APPEAL OF EACH
APPELLANT BACK INTO SEPARATE CASES**

COMES NOW, Appellants Peymon Mottahedeh and April Mottahedeh, who respectfully makes this motion to sever this consolidated case Nos. 197410 and 19-71432 back to their separate case status with separate briefing schedules as originally filed with this court. In support therefore, Appellant's respectfully state the following:

This case is an appeal from a Judgement of the US Tax Court that was originally filed in the 11th Circuit, where Appellant's reside. Appellants each field a separate appeal and paid a separate filing fee to have each Appellant's legal and factual issues to briefed and ruled on separately.

On February 28, 2020 the 11th Circuit on its' own motion had Appellant's cases joined together. Appellant's had to file a motion to sever Appellant's Appeal, which was unopposed by Appellee's counsel and was granted by the 11th Circuit.

Appellee made a motion to transfer this case to the 9th Circuit, where Appellant's resided at the time this case was heard in US Tax Court. Appellee's Motion was granted and this case was transferred to the 9th Circuit.

On February 28, 2020, the 9th Circuit, sua sponte, consolidated Appellants appeal cases of Appellants, cases numbered 19-71410 and 19-71432 and set a briefing date of April 6, 2020 for the date for Appellant's to file their consolidated Appeal brief.

This is an appeal from a 4 full day Tax Court trial (which as the Court knows is very uncommon for tax trials to be so long), with about 30 exhibits that add up to almost 2 feet of paperwork. This tax case was primarily about Appellant Peymon Mottahedeh based on

Appellant's joint motion to separate their appeals

Appellee's use of Bureau of Labor Statistics (hereafter, "BLS") by the IRS to construct tax liability against Appellant Peymon Mottahedeh.

Apparently use of BLS in tax cases is extremely rare and will take a detailed, specialized analysis and briefing, based on this 4 day Tax Court Trial.

Appellant April Mottahedeh's case is before the court solely because April Mottahedeh is the wife of Peymon Mottahedeh and one half of these BLS based constructed taxable income and tax numbers are attributed to Appellant April Mottahedeh, because California is one of the 8 community property state in America and therefore, half of each spouses income, assets and liabilities legally belong to the other spouse.

The only issue that April Mottahedeh needs to properly and fully address in her Appeal is the alleged error of the Tax Court in assigning half of the income of Appellant Peymon Mottahedeh to Appellant April Mottahedeh when Appellants very soon after their marriage had, per state law, chosen to opt out of the California Community Property Tax laws applicability to the financial affairs of Appellants.

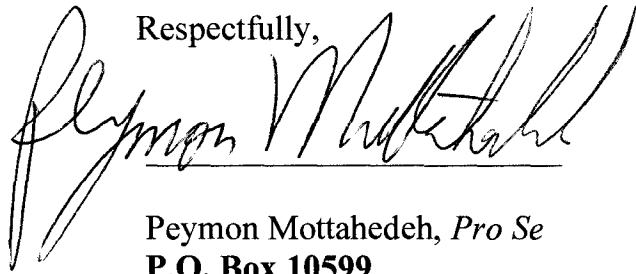
Both Appellant's desire to have their cases separated, so that both Appellant's can properly and fully address the factual and legal issues of their case. Appellant's have contacted Appellee's counsel to see if Appellee opposes the granting of this motion. Appellee's counsel informed Appellant's that Appellee does not oppose the granting of this motion.

Wherefore, Appellants pray that the Court will grant Appellants' Motion and separate the appeal of Appellants' appeal, case Nos. 197410 and 19-71432 back to their separate case status with separate briefing schedules.

Appellant's joint motion to separate their appeals

Dated: April 6, 2020

Respectfully,

A handwritten signature in black ink, appearing to read "Peymon Mottahedeh", written over a horizontal line.

Peymon Mottahedeh, *Pro Se*
P.O. Box 10599
Brooksville, FL 34603

A handwritten signature in black ink, appearing to read "April Mottahedeh", written over a horizontal line.

April Mottahedeh, *Pro Se*
P.O. Box 10599
Brooksville, FL 34603

CERTIFICATE OF SERVICE

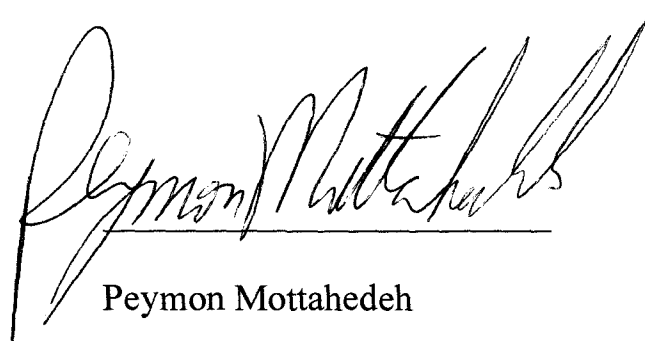
This is to certify that a copy of the foregoing:

**APPELLANT'S JOINT MOTION TO SEVER THE APPEAL OF EACH
APPELLANT BACK INTO SEPARATE CASES**

was served on Appellee by mailing the above described document on April 6, 2020, by First Class addressed as follows:

CURTIS C PETT, Attorney
United States Department of Justice/ Tax Division
Appellate Section
P.O. Box 502
Washington, D.C. 20044

Date: December 19, 2019



Peymon Mottahedeh