



United States Tax Court

Washington, DC 20217

SYSCO CORPORATION,

Petitioner

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent

Docket No. 5728-23

ORDER

On January 21, 2025, petitioner filed a Motion for Partial Summary Judgment (Doc. 40) together with a Brief in Support (Doc. 41) with “respect to the determination of the [] section 245A(d)(1) disallowance.” On February 19, 2025, respondent filed a Cross Motion for Partial Summary Judgment (Doc. 46) together with a Memorandum in Support and a Declaration (Docs. 47 & 48). The parties filed their respective responses and replies.

Also on January 21, 2025, respondent filed a Motion for Partial Summary Judgment (Doc. 42) together with a Brief in Support (Doc. 43) “regarding the impact of section 246(c)(1) on the amount of [p]etitioner’s section 245A dividends received deduction.” On February 19, 2025, petitioner filed a Cross-Motion for Partial Summary Judgment (Doc. 49) together with a Brief in Support and Declaration (Docs. 50 & 51). The parties filed their respective responses and replies.

On April 8, 2026, the Court issued its opinion in *Varian Medical Systems, Inc. & Subsidiaries v. Commissioner*, 166 T.C. No. 8 (April 8, 2026), a case involving the same principal issues as the ones addressed in the parties’ Motions.

Upon due consideration, it is hereby

ORDERED that, on or before May 11, 2026, the parties shall file a response to this Order addressing the effect of the above-described opinion on the Motions currently pending in this case.

(Signed) Emin Toro
Judge

Served 04/09/26