

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

DANIEL JOSEPH VANHOOK, )

**SD**

Petitioner, )

v. )

) Docket No. 13284-12SL.

COMMISSIONER OF INTERNAL REVENUE, )

Respondent )

**ORDER**

This case was on the May 6, 2013 St. Paul, Minnesota trial calendar, but the Court continued it, and remanded it (i.e., sent it back) to the IRS for another hearing before the IRS Appeals Office. After considering the case again, the IRS was willing to reduce, but not eliminate, Mr. Van Hook's tax bill and decided that it would keep a lien on Mr. Van Hook's property until he paid.

The next step in this process is for the Court to review the IRS's work, which it does through summary-judgment motions. The IRS will file papers in which the IRS lawyer will argue that no trial is necessary in this case, because (the IRS says) no relevant facts are in dispute -- everything is in the record that the IRS Appeals Officer already looked at (and which is called the "administrative record"). That motion will argue that, on the basis of these undisputed facts, the Court has to rule in the IRS's favor.

The Court will also want to hear from Mr. Van Hook. He will have to file a response to the IRS's motion. If he disagrees with the facts set out in the IRS's motion -- e.g., there's something in the record that shouldn't be there, or something that is missing from the record that should be there -- then his response should point out the specific facts in dispute. If he disagrees with the IRS's argument as to

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the law, then his response should also set out his position on the disputed legal issues.

He should label this response "Petitioner's Cross-Motion for Summary Judgment and Response to Respondent's Motion for Summary Judgment" on the first page so that it gets filed as soon as the Court receives it.

The Court has prepared Q&As on the subject "What is a motion for summary judgment? How should I respond to one?" and these are available at [ustaxcourt.gov/taxpayer\\_info\\_start.htm#START40](http://ustaxcourt.gov/taxpayer_info_start.htm#START40)

Mr. Van Hook should note that Tax Court Rule 121(d) provides, "If the adverse party [i.e., Mr. Van Hook] does not so respond [to a motion for summary judgment], then a decision, if appropriate, may be entered against such party" --i.e., against Mr. Van Hook.

After talking with the parties in a phone call on July 24, 2013, it is

ORDERED that the Commissioner file his motion for summary judgment (including the administrative record) on or before September 6, 2013. It is also

ORDERED that Mr. Van Hook file his cross-motion for summary judgment and response to respondent's motion for summary judgment on or before October 7, 2013.

**(Signed) Mark V. Holmes  
Judge**

Dated: Washington, D.C.  
July 24, 2013