

UNITED STATES TAX COURT  
Washington, D.C. 20217

FARROKH E. & MINOO S. POURMIRZAIE,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 12894-12
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

ORDER

On June 18, 2013, petitioners filed a motion to vacate order of dismissal and decision (petitioners' motion). On July 8, 2013, respondent filed a response to petitioners' motion (respondent's response). On August 6, 2013, petitioners filed a reply to respondent's response (petitioners' reply).

The thrust of petitioners' motion and petitioners' reply is that petitioners were not aware of the (1) negligence of their counsel of record (counsel), including counsel's negligence in not appearing at the call of this case from the calendar at the Court's May 14, 2013 trial session in San Francisco, California, and not informing petitioners until after that session concluded that this case was calendared for trial at that trial session, and (2) counsel's lack of cooperation with respondent. Petitioners are now aware of counsel's negligence and lack of cooperation. They should also be aware, as the Court is aware, that their counsel continues to be negligent in other ways in representing them in this case. For example, petitioners' counsel attempted twice to file electronically petitioners' reply. In the first such attempt, their counsel did not comply in all respects with the Court's Order dated July 9, 2013. In the second such attempt, the document that counsel attempted to file electronically contained careless mistakes. The Court rejected each of those attempted electronic filings and required counsel to comply with the Court's Order dated July 9, 2013, and to correct the careless mistakes contained in the second attempted electronic filing. The Court admonishes petitioners that they as well as their counsel will bear the consequences of any future negligent, uncooperative, or otherwise irresponsible and unprofessional conduct by their counsel.

After due consideration and for cause, it is

ORDERED that petitioners' motion is granted and the Order of Dismissal and Decision entered on May 20, 2013, is vacated. It is further

ORDERED that respondent's oral motion to dismiss for lack of prosecution made on May 14, 2013, is denied. It is further

ORDERED that this case is returned to the general docket.

**(Signed) Carolyn P. Chiechi  
Judge**

Dated: Washington, D.C.  
August 8, 2013