

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT
WASHINGTON, DC 20217

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| GREGORY LANE HARTWELL & |) | |
| SHARON MARLENE SHILLER HARTWELL, |) | |
| |) | |
| Petitioners, |) | |
| |) | |
| v. |) | Docket No. 19383-12. |
| |) | |
| COMMISSIONER OF INTERNAL REVENUE, |) | |
| |) | |
| Respondent |) | |

ORDER

On November 25, 2013, respondent filed “Respondent’s Status Report”, explaining that the parties need more time to perform computations. The “Status Report” ends, “Respondent requests an additional 30 days to file the decision documents with the Court.” The request appears reasonable, and the Court will grant it. However, counsel should note that, where a party seeks a grant of relief, it should apply “by motion”. See Rule 50(a). The recent filing should have been a motion--not only because the rule requires it, but also because (a) the Court’s docketing system enables it to track “Motions” (to ensure that they are acted on), whereas a request in a report may fall between the cracks, and (b) where the Court is inclined to grant a request for relief, it can do so very easily where a motion is filed by simply stamping the motion “Granted”, whereas respondent’s recent filing requires the Court to prepare a separate order. We do so, but would appreciate respondent’s future compliance with Rule 50(a). It is

ORDERED that the parties’ deadline for submitting a stipulated decision document is extended to December 27, 2013.

(Signed) David Gustafson
Judge

Dated: Washington, D.C.
November 26, 2013

SERVED Nov 26 2013