

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

ROLV HEGGENHOUGEN & LINN H.	)	
HEGGENHOUGEN,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 7441-12.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	

**ORDER**

This case is on the Court’s January 6, 2014 trial calendar for San Diego, California, and arises from the Heggenhougens’ 2003-2006 tax years. Before coming to this division of the Court there have been continuances and discovery disputes. On November 22, 2013, respondent moved to compel responses to his first request for production of documents and his interrogatories. Very similar motions had already been denied the last time this case was on a calendar, but without explanation. This suggests that those denials were less on the merits and more as an accompaniment to the granting of a continuance.

The Court will deny the motion to compel answers to interrogatories because the Heggenhougens did answer the questions. The Court understands that respondent may disagree with those responses, and if they turn out to be perjurious, the Court can sanction the Heggenhougens and consider that fact in deciding any fraud questions still at issue. But the Court can’t presume that on the face of these responses.

The Court will likewise deny the motion to compel responses to respondent’s first request for the production of documents. The Heggenhougens responded to these requests with a response in which they stated that they had

supplied all documents that they had been able to obtain. Nothing in this response is contradicted by their responses to the requests themselves. If, however, the Heggenhougens attempt to introduce documents not already produced to respondent at trial, it is very likely that the Court will sustain an objection to their admission.

It is therefore

ORDERED that respondent's November 22, 2013 renewed motion to compel responses to respondent's interrogatories is denied. It is also

ORDERED that respondent's November 22, 2013 motion to compel responses to respondent's first request for production of documents is denied.

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

Dated: Washington, D.C.  
December 20, 2013