

UNITED STATES TAX COURT
WASHINGTON, DC 20217

LARRY EUGENE ALFLEN,)	
)	
Petitioner,)	
)	
v.)	Docket No. 3739-13 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

By Order dated July 16, 2013, respondent's Motion To Remand, filed June 6, 2013, was granted, and this case was remanded to respondent's Appeals Office in Denver, Colorado for the purpose of considering a collection alternative based on petitioner's updated financial information.

The Order directed that the hearing be completed no later than October 16, 2013. On October 29, 2013--a date after October 16, 2013--respondent filed a Status Report informing the Court that the directed hearing had not taken place due to "an administrative oversight on the part of" respondent's counsel. By Order dated November 6, 2013, the time within which the hearing was to take place was extended to December 23, 2013. On December 26, 2013, respondent again filed a Status Report after the date by which the hearing was to be conducted and informed the Court that the hearing "process is not yet complete". Respondent's report explains that

Appeals Office [sic] Jill Eicher, in respondent's St. Paul, MN Appeals Office, has been in contact with petitioner's representative and has exchanged documentation. The process is not yet complete, however, as Ms. Eicher is waiting on follow-up documentation. Further, petitioner has recently been hospitalized.

The report continues to explain that "Ms. Eicher does not believe the supplemental hearing will be completed by January 6, 2014, but expects that it can be completed within a further 45 days."

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The Court notes as an initial matter that the hearing was to be completed by December 23, 2013, not January 6, 2014. The Court further notes that the hearing was to take place with the Denver, Colorado Appeals Office. And finally, the Court notes that at no point did respondent submit a motion for extension of time within which to conduct the hearing.

Premises considered, it is

ORDERED that the time within which a hearing shall be conducted for the purpose of considering a collection alternative is extended to February 28, 2014. The Court is not inclined to provide further extensions in the absence of an appropriate motion. It is further

ORDERED that the parties shall, on or before March 7, 2014, file with the Court a Joint Status Report, attaching thereto a copy of any supplemental notice of determination issued to petitioner.

(Signed) Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
January 23, 2014