

JH

UNITED STATES TAX COURT  
Washington, D.C. 20217

CHRISTINA A. ALPHONSO, )  
 )  
 ) Petitioner, )  
 ) Docket No. 17130-08  
 ) v. )  
 ) )  
 ) COMMISSIONER OF INTERNAL REVENUE, )  
 ) )  
 ) Respondent )

ORDER

On January 22, 2014, petitioner filed a motion for reconsideration of order (petitioner's motion) that the Court served on the parties on December 23, 2013 (December 23, 2013 Order).

The Court issued the December 23, 2013 Order because petitioner ignored that the third ordered paragraph of the Court's Order dated October 25, 2013 (October 25, 2013 Order) required that

all discovery requests, including all stipulations to take depositions upon the consent of the parties, and all requests for admissions shall be completed on or before December 23, 2013, and, taking into account the scope of the requests and the responses required, shall be served and, if required, filed with the Court in sufficient time to permit timely responses to be served and, if required, filed. [Emphasis added.]

Instead, petitioner construed the word "completed" in the above-quoted ordered paragraph to mean "filed" and disregarded the remaining language of that paragraph that is quoted and underscored above.

On January 27, 2014, the Court held a telephonic conference with the parties. During that conference call, petitioner's counsel in effect advanced again their erroneous view that the word "filed" can be substituted for the word "completed" in the October 25, 2013 Order. The Court reminded petitioner's counsel that the word "completed" is different than the word "filed" and that the word "filed" is used throughout the October 25, 2013 Order, including twice in the same third ordered paragraph in which the word "completed" is used. The Court informed peti-

SERVED JAN 29 2014

tioner's counsel that the use of the two different words "completed" and "filed" in the very same third ordered paragraph of the October 25, 2013 Order should have alerted them that the word "completed" had a different meaning than the word "filed". The Court also advised petitioner's counsel that they disregarded the portion of the third ordered paragraph of the October 25, 2013 Order starting with the words "taking into account". Finally, the Court advised petitioner's counsel that if they did not understand what the meaning of the word "completed" is, they should have arranged a conference call with the Court and respondent's counsel and/or contacted the General Counsel's office of the Court for clarification.

After due consideration and for cause, it is

ORDERED that petitioner's motion is denied.

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

Dated: Washington, D.C.  
January 29, 2014