

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DRB

TRACEY L. PINSON, )  
)  
Petitioner, )  
)  
v. ) Docket No. 12925-13.  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )

**ORDER**

Now before the Court is a motion filed January 13, 2014, by Darryl Dennis (“Intervenor”), requesting leave to file out of time a notice of intervention. With the motion, Intervenor lodged his “Notice of Intervention”. On January 15, 2014, we ordered petitioner and respondent: (1) to each file a response to the motion, indicating whether they object to Intervenor’s being allowed to file his "Notice of Intervention" out of time, (2) to support any objection with an explanation of the prejudice that would result from allowing the filing of the "Notice of Intervention" out of time, and (3) to state the relief that the party would seek, if Intervenor's motion for leave were granted, in order to relieve any such prejudice.

On January 23, 2014, respondent filed a notice of non-objection. On January 24, 2014, petitioner filed a response that objects to the motion for leave, as follows:

6. Petitioner's position is that but for Movant's Notice failing to identify the reason(s) for intervention, his position as to the grounds for relief Petitioner seeks in this case, and the outcome he seeks, Petitioner would have no objection to Movant filing his Notice out of time.

7. The disadvantage arising from the timing of his filing is that Petitioner does not know the issues, if any, she needs to address to establish her position in this case.

**SERVED Jan 30 2014**

8. The three months remaining before the case is called from the calendar should be adequate to prepare for trial, provided the Court grants the relief Petitioner seeks if Movant is allowed to file his Notice.

9. The relief that Petitioner seeks from the Court if it allows Movant to file his Notice out of time is to order Movant to state (i) the reason(s) for intervention, (ii) his position as to the grounds for relief Petitioner seeks in this case, and (iii) the outcome he seeks in this matter.

However, the "Notice of Intervention" that Intervenor lodged on January 13, 2014, states as follows:

The grounds for the intervention and reasons why the intervenor Dennis disagrees with the Petition for Determination of Relief From Joint and Several Liability on a Joint Return served on the intervenor by respondent, are as follows:

1. Petitioner and intervenor are married and share the expenses for maintaining their household and supporting their daughter in Maryland.
2. Petitioner and intervenor separately filed income tax returns for the 2007 tax year.
3. At petitioner's request, petitioner and intervenor jointly filed U.S. income tax returns on which they reported petitioner's wage income and withheld taxes, intervenor's business income and expenses, joint itemized deductions, and a joint tax liability for the tax years 2008, 2009, and 2010. \* \* \*

Although the notice does not explicitly so state, it is clear that the outcome Intervenor seeks is that petitioner not be relieved of joint liability. Thus, Intervenor has already provided the information that petitioners seek. It is therefore

ORDERED that the motion for leave is granted and the notice of intervention shall be filed. It is further

ORDERED that the Clerk of the Court shall change the caption of the case to read as follows "Tracey L. Pinson, Petitioner and Darryl Dennis, Intervenor v. Commissioner of Internal Revenue, Respondent". It is further

ORDERED that the Clerk of the Court shall serve Darryl Dennis, Intervenor a copy of the Court's November 13, 2013, Notice Setting Case for Trial and Standing Pretrial Order.

**(Signed) David Gustafson  
Judge**

Dated: Washington, D.C.  
January 27, 2014



UNITED STATES TAX COURT

Washington, D.C. 20217

November 13, 2013

Tracey L. Pinson,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 12925-13.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	

Trial At: Tax Court Courtroom  
3rd Floor  
400 Second Street, N. W.  
Washington, DC 20217

NOTICE SETTING CASE FOR TRIAL

The parties are hereby notified that this case is set for trial at the Trial Session beginning at 10:00 AM on Monday, April 14, 2014. The calendar for that Session will be called at that date and time, and the parties are expected to be present and to be prepared to try the case. Your failure to appear may result in dismissal of the case and entry of decision against you.

The Court will set the time for each trial at the end of the calendar call. In setting trial times the Court attempts to accommodate the parties, but the final determination of trial times rests in the Court's discretion.

Your attention is called to the requirements set out in the Standing Pretrial Order that is served with this notice, including the following:

- **Stipulation of Facts.** If the case cannot be settled, the parties, before trial, **must agree in writing** to all facts and all documents about which there should be no disagreement. The stipulation signed by all parties should be submitted at the calendar call on April 14, 2014.
- **Exchange of Documents.** No later than March 31, 2014, each party must provide to the other all the documents or materials that the party expects to offer into evidence at trial and that are not included in the stipulation.
- **Pretrial Memorandum and Witness Identification.** No later than March 31, 2014, each party must serve on the other party and file a pretrial memorandum that, among other things, **identifies the witnesses** that the party intends to call to testify at trial.

The parties should contact each other promptly and cooperate fully so that the necessary steps can be taken to comply with these requirements. **Your failure to cooperate may also result in dismissal of the case and entry of decision against you.**

Robert R. Di Trolio  
Clerk of the Court



UNITED STATES TAX COURT  
WASHINGTON, DC  
www.ustaxcourt.gov

**STANDING PRETRIAL ORDER**

The attached Notice Setting Case for Trial notifies the parties that this case is calendared for trial at the trial session beginning on Monday, April 14, 2014.

**Communication Between the Parties.** The parties shall begin discussing settlement and/or preparation of a stipulation of facts as soon as practicable. Valuation cases and reasonable compensation cases are generally susceptible of settlement, and the Court expects the parties to negotiate in good faith with this goal in mind. All minor issues should be settled so that the Court can focus on the issue(s) needing a Court decision. If a party has trouble communicating with another party or complying with this Order, the affected party should promptly advise the Court in writing, with a copy to each other party, or request a conference call for the parties and the trial Judge.

**Continuances.** Continuances (i.e., postponements of trial) will be granted only in exceptional circumstances. See Rule 133, Tax Court Rules of Practice and Procedure. (The Court's Rules are available at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).) Even joint motions for continuance are not granted automatically.

**Sanctions.** The Court may impose appropriate sanctions, including dismissal, for any unexcused failure to comply with this Order. See Rule 131(b). Such failure may also be considered in relation to sanctions against and disciplinary proceedings involving counsel. See Rule 202(a).

**Electronic Filing (eFiling).** eFiling is required for most documents (**except the petition**) filed by parties represented by counsel in cases in which the petition is filed on or after July 1, 2010. Petitioners not represented by counsel may, but are not required to, eFile. For more information about eFiling and the Court's other electronic services, see [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

To help the efficient disposition of all cases on the trial calendar:

1. **Stipulation.** It is ORDERED that all facts shall be stipulated (agreed upon in writing) to the maximum extent possible. All documents and written evidence shall be marked and stipulated in accordance with Rule 91(b), unless the evidence is to be used only to impeach (discredit) a witness. Either party may preserve objections by noting them in the stipulation. If a complete stipulation of facts is not ready for submission at the start of the trial or when otherwise ordered by the Court, and if the Court determines that this is due to lack of cooperation by either party, the Court may order sanctions against the uncooperative party.

2. **Trial Exhibits.** It is ORDERED that any documents or materials which a party expects to use (except solely for impeachment) if the case is tried, but which are not stipulated, shall be identified in writing and exchanged by the parties at least 14 days before the first day of the trial session. The Court may refuse to receive in evidence any document or material that is not so stipulated or exchanged, unless the parties have agreed otherwise or the Court so allows for good cause shown.

3. **Pretrial Memoranda.** It is ORDERED that, unless a basis of settlement (resolution of the issues) has been reached, each party shall prepare a Pretrial Memorandum containing the information in the attached form. Each party shall serve on the other party and file the Pretrial Memorandum not less than 14 days before the first day of the trial session.

4. **Final Status Reports.** It is ORDERED that, if the status of the case changes from that reported in a party's Pretrial Memorandum, the party shall submit to the undersigned and to the other party a Final Status Report containing the information in the attached form. A Final Status Report may be submitted to the Court in paper format, electronically by following the procedures in the "Final Status Report" tab on the Court's Web site or by fax sent to 202-521-3378. (Only the Final Status Report may be sent to this fax number; any other documents will be discarded.) The report must be received by the Court no later than 3 p.m. eastern time on the last business day (normally Friday) before the calendar call. The Final Status Report must be promptly submitted to the opposing party by mail, email, or fax, and a copy of the report must be given to the opposing party at the calendar call if the opposing party is present.

5. **Witnesses.** It is ORDERED that witnesses shall be identified in the Pretrial Memorandum with a brief summary of their anticipated testimony. Witnesses who are not identified will not be permitted to testify at the trial without a showing of good cause.

6. **Expert Witnesses.** It is ORDERED that unless otherwise permitted by the Court, expert witnesses shall prepare a written report which shall be submitted directly to the undersigned and served upon each other party at least 30 days before the first day of the trial session. An expert witness's testimony may be excluded for failure to comply with this Order and Rule 143(g).

7. **Settlements.** It is ORDERED that if the parties have reached a basis of settlement, a stipulated decision shall be submitted to the Court prior to or at the call of the calendar on the first day of the trial session. Additional time for submitting a stipulated decision will be granted only where it is clear that all parties have approved the settlement. The parties shall be prepared to state for the record the basis of settlement and the reasons for delay. The Court will specify the date by which the stipulated decision and any related settlement documents will be due.

8. **Time of Trial.** It is ORDERED that all parties shall be prepared for trial at any time during the trial session unless a specific date has been previously set by the Court. Your case may or may not be tried on the same date as the calendar call, and you may need to return to Court on a later date during the trial session. Thus, it may be beneficial to contact the Court in advance. Within 2 weeks before the start of the trial session, the parties may jointly contact the Judge's chambers to request a time and date certain for the trial. If practicable, the Court will attempt to accommodate the request, keeping in mind other scheduling requirements and the anticipated length of the session. Parties should jointly inform the Judge as early as possible if they expect trial to require 3 days or more.

9. **Service of Documents.** It is ORDERED that every pleading, motion, letter, or other document (with the exception of the petition and the posttrial briefs, see Rule 151(c)) submitted to the Court shall contain a certificate of service as specified in Rule 21(b), which shows that the party has given a copy of that pleading, motion, letter or other document to all other parties.

**(Signed) David Gustafson**

David Gustafson  
Judge

Dated: NOV 13 2013

**Trial Calendar: Washington, D.C.**  
**Date: Monday, April 14, 2014**

**PRETRIAL MEMORANDUM FOR (Petitioner/Respondent)**

Please type or print legibly  
(This form may be expanded as necessary)

**NAME OF CASE:**

**DOCKET NO(S):**

**ATTORNEYS:**

Petitioner: \_\_\_\_\_  
Tel. No.: \_\_\_\_\_

Respondent: \_\_\_\_\_  
Tel. No.: \_\_\_\_\_

**AMOUNTS IN DISPUTE:**

Year(s)/Period(s)

Deficiencies/Liabilities

Additions/Penalties

**STATUS OF CASE:**

Probable Settlement \_\_\_\_\_ Probable Trial \_\_\_\_\_ Definite Trial \_\_\_\_\_

**CURRENT ESTIMATE OF TRIAL TIME:** \_\_\_\_\_

**MOTIONS YOU EXPECT TO MAKE:** (Title and brief description)

**STATUS OF STIPULATION OF FACTS:** Completed \_\_\_\_\_ In Process \_\_\_\_\_

**ISSUES:**

**WITNESS(ES) YOU EXPECT TO CALL:**

(Name and brief summary of expected testimony)

**SUMMARY OF FACTS:**

(Attach separate pages, if necessary, to inform the Court of facts in chronological narrative form)

**BRIEF SYNOPSIS OF LEGAL AUTHORITIES:**

(Attach separate pages, if necessary, to discuss fully your legal position)

**EVIDENTIARY PROBLEMS:**

**DATE:** \_\_\_\_\_

\_\_\_\_\_  
Petitioner/Respondent

Trial Judge: **Judge David Gustafson**  
**United States Tax Court, Room 214**  
**400 Second Street, N.W.**  
**Washington, D.C. 20217**  
**(202) 521-0850**