

UNITED STATES TAX COURT
WASHINGTON, DC 20217

MN

CHUSHANRISHATHAM JECONIAH)
GOLIGHTLY,)
)
Petitioner,)
)
v.) Docket No. 11703-10 L.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

On April 11, 2014, the Court issued its notice setting this case for trial at the session of the Court at Lubbock, Texas, commencing at 10:00 a.m., on September 15, 2014. The Court also served on each party a copy of the Court's Standing Pretrial Order, which advises the parties regarding certain requirements for the pretrial preparation of this case. Among the requirements, the Standing Pretrial Order requires the parties to prepare and submit a stipulation of facts, to identify and exchange documents at least 14 days before the first day of the trial session, to prepare and submit a Pretrial Memorandum, and to be prepared for trial at any time during the term of the trial session.

By Order dated August 15, 2014, the Court directed the parties to file a status report advising the Court of the trial preparation between the parties by September 2, 2014. On September 2, 2014, respondent filed a status report apprising the Court of the status of the case. As of this date, petitioner has not filed a status report.

On August 29, 2014, respondent filed a Pretrial Memorandum. In respondent's pretrial memorandum, respondent states that a supplemental stipulation of facts is in progress. As of this date, petitioner has not filed a pretrial memorandum.

On September 3, 2014, the Court initiated a telephone conference with the parties to discuss the current status of the case. During the telephone conference,

SERVED Sep 04 2014

Mr. Golightly stated that he did not want to speak with the undersigned judge, and further stated that the Court was part of the IRS. Petitioner abruptly ended the call by “hanging up” the phone with the Court. The Court notes that petitioner appears to be confused about the role of the Tax Court and the Internal Revenue Service. We take this opportunity to inform petitioner that the IRS and Tax Court are two separate entities. The Tax Court is an independent Court that handles disputes between the IRS and taxpayers.

The Court has concluded that the telephone conference was not the best circumstance for giving additional information and instructions that we often give during a telephone conference but that rather we should give that information in writing. Mr. Golightly is therefore advised that:

1. **You must appear** on September 15, 2014. If you fail to appear, then your case may be dismissed for “failure to prosecute”. Such a dismissal has the effect of upholding the IRS’s determination against you.
2. In the ordinary course, **you have the burden of proof** in this case. If you do not meet that burden on any given point, then respondent’s position on that point will be upheld.
3. Any documents you wish to offer into evidence at trial must first be **exchanged with your opponent** (the IRS). The Standing Pretrial Order that was issued to you on April 11, 2014, directed that you share those documents no later than **August 29, 2014**. If you did not meet that deadline, then you should contact your opponent immediately and explain when you will promptly do so.
4. The Standing Pretrial Order also required you to file with the Court and serve on the IRS a pretrial memorandum that, among other things, named any **witnesses whom you intend to call** (other than yourself) to give testimony in support of your case. If you did not meet that deadline, you should immediately contact your opponent and identify your witnesses. You should consider giving your opponent contact information (address and phone number) for your witnesses, so that your opponent can talk with your witnesses (if the witnesses are willing).

To help assure an orderly and efficient trial, it is

ORDERED that the parties shall note the reminders and follow the instructions given above.

(Signed) Joseph W. Nega
Judge

Dated: Washington, D.C.
September 4, 2014