

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

MARY BASSIAS,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 15688-13.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

Respondent has served on petitioner a request for admissions, to which petitioner did not timely respond, so that the matters therein are deemed admitted. See Rule 90(c), Tax Court Rules of Practice and Procedure. Petitioner moved to withdraw deemed admissions (motion). Petitioner failed to comply with Rule 50(a), addressing the form and content of motions, in that she failed to state whether respondent objects to the motion. We assume, therefore, that respondent objects. See Rule 50(a). As grounds for the motion, petitioner includes an affidavit of her counsel, Phillip Jaffe, stating without further explanation that he "missed the notice from the Court for Respondent's Request for Admissions." If petitioner wishes to remake the motion, she may wish to offer the Court a fuller explanation, including when and how counsel became aware of his failure. Petitioner also attempts to answer the request for admissions by counsel's affidavit, which satisfies neither the requirements as to form or substance found in Rule 90(c). We shall, given the defects and inadequacy of the motion, deny it. It is therefore

**SERVED Sep 25 2014**

ORDERED that the motion is denied without prejudice to petitioner to remake a motion to enlarge the time for petitioner to respond to respondent's requests for admission.

**(Signed) James S. Halpern  
Judge**

Dated: Washington, D.C.  
September 24, 2014