

UNITED STATES TAX COURT
WASHINGTON, DC 20217

RALPH O. LEWIS, JR.,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 16108-12S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This case received two continuances on April 11, 2013, and October 17, 2013. A review of the record indicates that petitioner commenced this action on June 25, 2012, and thus has been pending in this Court for nearly two years. By Notice served on May 21, 2014, this case is presently calendared for trial at the session of the Court scheduled in San Diego, California on October 27, 2014. Served with the notice setting case for trial was the Court's Standing Pretrial Notice, which set forth the steps required of the parties in preparation for trial or other resolution.

The Court directed by Order dated September 22, 2014, that: (1) it does not anticipate any further continuances in this case, (2) the parties are to be prepared to present their evidence and arguments as efficiently as possible during the trial session commencing October 27, 2014, and (3) the parties are to file a status report on the progress of the trial preparation.

On October 8, 2014, petitioner filed a Motion for Continuance. In petitioner's motion, he states that he has been hospitalized four times since January 2014, with the latest being on October 2, 2014, and is scheduled to have Bypass surgery. Attached to the motion, are Declarations of Tarciso C. Diaz, M.D., petitioner's physician, and Tami Elan, petitioner's former legal assistant.

On October 8, 2014, respondent filed a Status Report stating that: (1) petitioner is an attorney and has failed to provide substantiation documents, (2) he

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has not communicated with respondent on the stipulation of facts and trial preparation, and (3) respondent objects to any further continuances in this case.

The Court is sympathetic to petitioner's situation. While such circumstances are sometimes a reason to continue a case, a continuance should be granted only if the passage of time will better enable the parties to try the case. In a circumstance like this, a continuance may have the disadvantage of making it only more difficult to assemble documents and witnesses to prove the facts pertinent to that year. Health problems is indeed an issue that the Court takes seriously, but of course it is not a reason to defer indefinitely the resolution of a case.

Upon due consideration and for cause, it is

ORDERED that petitioner's motion for continuance filed October 8, 2014, is denied. It is further

ORDERED that this case remains calendared for trial at the October 27, 2014, in San Diego, California, trial session of the Court.

**(Signed) Joseph W. Nega
Judge**

Dated: Washington, D.C.
October 9, 2014