

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DRB

THEODORE L. VALLAS & JUNE D.)
VALLAS,)
)
Petitioner(s),)
)
v.) Docket No. 22105-12S.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

This case received a continuance on October 24, 2013. A review of the record indicates that petitioners commenced this action on September 4, 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.

On October 10, 2014, petitioners submitted a letter to the Court that we will treat as petitioners' motion for continuance. Petitioners' motion states that Mr. Vallas is involved in another legal matter, and that he is 93 years of age and only capable of focusing on only one of these matters at a time. Petitioners' motion further states that respondent does not object to the granting of the motion.

The Court is sympathetic to petitioners' 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.

Upon due consideration and for cause, it is

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ORDERED that petitioners' letter filed October 10, 2014, shall be recharacterized as petitioners' Motion for Continuance. It is further

ORDERED that petitioners' Motion for Continuance filed October 10, 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 16, 2014