

UNITED STATES TAX COURT
WASHINGTON, DC 20217

MN

ROLAND O. LADIPO &)
FOLORUNSO O. LADIPO,)
)
Petitioners,)
)
v.) Docket No. 1643-14S.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

The petition in this case was filed in October 2013 by the petitioners themselves and not by an attorney. No attorney has filed a notice of appearance in this case. Pursuant to notice served July 30, 2014, this case will be called from the calendar in Cincinnati, Ohio, at 10:00 a.m. on Monday, November 17, 2014. On October 21, 2014, respondent (the IRS) filed its pretrial memorandum. To learn more about the status of the case, the Court initiated a telephone conference call with the parties. On October 24, 2014, a telephone conference took place in which petitioner Folorunso O. Ladipo participated. She explained that this case concerns the tax matters of her husband Roland O. Ladipo and not her own and that she is unfamiliar with the case and its issues. She agreed to pass along to Mr. Ladipo the Court's instructions that he call the chambers of the undersigned judge for the purpose of conducting a pretrial telephone conference in which he would participate.

However, when Mr. Ladipo telephoned the chambers of the undersigned judge, he declined to participate in a conference call, stating instead to chambers staff that he would not speak to anyone about the case without his attorney. Since no attorney has appeared in this case, this is not a reasonable position for Mr. Ladipo to take. The Court will therefore order Mr. Ladipo to participate and now offers to the Ladipos these general reminders that the Court would expect to give in a phone conference:

SERVED Oct 28 2014

- **You must appear** on November 17, 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.
- Barring extraordinary circumstances, **you have the burden of proof** in this case. If you do not meet that burden on any given point, then the IRS’s position on that point will be upheld.
- Financial matters are almost always proved by **documentation** (such as receipts, invoices, cancelled checks, bank and credit card statements, contracts, accounting records, etc.). Only in unusual circumstances can a taxpayer prove a monetary item by testimony alone, and testimony without corroborating documentation is usually insufficient.
- It will be to your advantage to **share your documents with your opponent** (the IRS) as soon as possible, in advance of the trial. Those documents may persuade the IRS of the correctness of your position, and may result in a full or partial settlement of the case. Even if not, your sharing of those documents can still be to your advantage, since your documents can then be included in the “Stipulation of Facts” (discussed below) that the parties will jointly file. This will be a great convenience to you at trial.
- The Standing Pretrial Notice issued to you on July 30, 2014, encourages you to file with the Court and serve on the IRS a pretrial memorandum that, among other things, names any **witnesses whom you intend to call** (other than yourself) to give testimony in support of your case. This is due November 10, 2014. You should also 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).
- If your documents and witnesses are persuasive to the IRS, then the IRS may accept your position in whole or in part, and then you would not need to prove at trial the points on which you had persuaded the IRS. (Of course, the trial will be devoted to the remaining matters that are still in dispute.) The parties’ agreements about facts relevant

to the case are to be written out in a **“Stipulation of Facts”** that is signed by both parties. You have the duty of cooperating with your opponent to prepare that Stipulation.

To help assure an orderly and efficient trial, it is

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

ORDERED that, immediately upon receiving this order, Mr. Ladipo shall telephone the Chambers Administrator of the undersigned judge (at 202-521-0850) for the purpose of scheduling a pretrial telephone conference in which he shall participate.

**(Signed) David Gustafson
Judge**

Dated: Washington, D.C.
October 28, 2014