

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

ROBERT A. MORGAN,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 21778-14.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	
	)	

**ORDER**

This case is on the Court’s June 15, 2015 St. Paul, Minnesota trial calendar. The Court issued an order to show cause under Rule 91(f) of the Court’s Rules of Practice and Procedure why facts proposed by the IRS should not be accepted as established. The Court gave Mr. Morgan an opportunity to respond. Rule 91(f)(2) requires a taxpayer’s response to go paragraph-by-paragraph through the IRS’s proposed facts, stating which ones he admits and which are disputed. Mr. Morgan instead responded with 61 pages of tax-protester blather about public rights, not being a citizen under the Fourteenth Amendment, and even the old U.S. Court for China.<sup>1</sup> Rule 91(f)(3) states that if a response is “not fairly directed to the proposed stipulation . . . , that matter . . . will be deemed stipulated for purposes of the pending case.” It is therefore

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<sup>1</sup> This was a district court with extraterritorial jurisdiction over Americans living in China. Created in 1906, *see* Act of June 30, 1906, ch. 3934, 34 Stat. 814 (Creating a United States court of China and prescribing the jurisdiction thereof), Congress abolished it during World War II, *see* Treaty for the Relinquishment of Extraterritorial Rights in China and the Regulation of Related Matters, U.S.-China, art. I, Jan. 11, 1943, 57 Stat. 767. It has no discernible relevance to this case.

ORDERED that respondent's stipulation of facts that is attached as exhibit A to his motion is accepted as established and the order to show cause dated March 13, 2015 is made absolute.

The Court also warns Mr. Morgan that under Code section 6673 the Court may sanction those who take frivolous positions up to \$25,000.

**(Signed) Mark V. Holmes  
Judge**

Dated: Washington, D.C.  
April 24, 2015