

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

JERRY L. CYPRESS & DIANE T. CYPRESS,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 7939-12 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	

ORDER

This case is calendared for trial at the Court’s January 11, 2016, Miami, Florida Trial Session. On September 1, 2015, the parties filed a stipulation to take the deposition of non-party James P. Robinson pursuant to Rule 74(b), Tax Court Rules of Practice and Procedure on September 18, 2015. On September 15, 2015, the Court received correspondence from James P. Robinson asserting the “accountant privilege” and seeking a protective order from the Court.

The parties and Mr. Robinson are advised that, pursuant to Rule 74(b)(3), Tax Court Rules of Practice and Procedure, objections by third party witnesses are to be served on the party or parties seeking the deposition only. The party seeking the deposition then has the burden of moving for an order with respect to the objection(s). If such a motion is made, the moving party must attach the notice of deposition and any objections to the notice. The Court has received no such motion.

Upon due consideration and for cause, it is hereby

ORDERED that the Clerk of the Court is directed to place the correspondence received from Mr. Robinson in the correspondence file, unfiled. It is further

ORDERED that, in addition to regular service on the parties, the Clerk of the Court shall serve a copy of this Order on Mr. Robinson at the address shown in his correspondence.

**(Signed) Cary Douglas Pugh
Judge**

Dated: Washington, D.C.
September 22, 2015

SERVED Sep 29 2015