



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

ERNEST S. RYDER & ASSOCIATES, INC.,)	
APLC, ET AL.,)	
)	
Petitioner(s),)	SYM
)	
v.)	Docket No. 14619-10,
)	14687-10,
COMMISSIONER OF INTERNAL REVENUE,)	9921-12,
)	9977-12,
Respondent)	30196-14.
)	
)	
)	
)	

ORDER

When is a deadline of January 29, 2016 met by filing a document on January 30?

The answer to this question is dispositive of five motions by respondent in this cluster of cases that burst out of the Court’s January 6, 2014 trial calendar for San Diego, California. The cases are set for trial later this summer in two sessions. On December 22, 2015 the Court set a deadline of January 29, 2016 for respondent to move to amend his answers. On January 30 -- time-stamped by the Court’s efilng system at between 3:44 a.m. and 3:59 a.m. respondent sent in its motions to amend its answers in case numbers 14619-10, 14687-10, 9921-12, 9977-12, and 30196-14.

Petitioners objected because the motions were filed out of time. All ready to pounce on dilatory counsel, the Court set up a conference call on March 8, 2016. Respondent’s counsel patiently pointed out to us and petitioners’ counsel the Court’s own website, where we have posted the *Practitioners’ Guide to Electronic Case Access and Filing*. Page 32 plainly states that “A document is considered timely filed if it is electronically transmitted no later than 6:00 a.m.

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Eastern time on the day after the last day for filing.” United States Tax Court, http://www.ustaxcourt.gov/electronic_access.htm (last visited March 21, 2016).

Having been schooled in its own procedures, this somewhat technologically backward division of the Court rules that it is

ORDERED that respondent’s motions for leave to file out of time first amendment to answer in docket numbers 14619-10, 14687-10, 9921-12, 9977-12, and 30196-14 are granted, and the Clerk shall file the amended answers that were lodged with the motions.

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

Dated: Washington, D.C.
March 21, 2016