

UNITED STATES TAX COURT  
 WASHINGTON, DC 20217

FAITH LYNN BRASHEAR & HENDEL N.	)	
THISTLETOP,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 13189-13
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

The petition in this case for the redeterminations of deficiencies was filed more than three years ago on June 11, 2013. Also filed on that date was petitioner’s request for place of trial in Los Angeles, California. After being set for trial once and continued upon petitioners’ motion, by Order dated June 26, 2015, the case was once again set for trial during the Los Angeles, California, trial session of the Court scheduled to begin on January 25, 2016. Two months after the Order setting the case for trial was issued, Daniel J. Pilla’s entry of appearance on petitioners’ behalf was filed. Mr. Pilla’s office is located in Minnesota. Approximately two months later came the parties’ joint motion for continuance, filed November 3, 2015. Given the procedural history of the case as of that date, by Order dated November 10, 2015, the joint motion was set for hearing during the above-referenced trial session.

At his request, in conference calls with the Court on November 10, 2015, and January 20, 2016, Mr. Pilla was excused from appearing at the trial session and the joint motion was granted by Order dated January 26, 2016.

The case is now before the Court on Mr. Pilla’s second motion to withdraw, filed June 16, 2016, and supplemented on August 17, 2016 (second motion). His first motion to withdraw, filed February 17, 2016, and supplemented on March 2, 2016, was denied by margin order dated May 13, 2016. According to Mr. Pilla, petitioners have not paid his fees; according to petitioners, they have, and they are

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now being charged additional amounts by Mr. Pilla. The factual disputes between Mr. Pilla and petitioners cannot be resolved upon the submissions of the parties.

By Order dated July 5, 2016, Mr. Pilla's second motion was set for hearing on October 4, 2016, in Los Angeles, California. In his various submissions, Mr. Pilla suggests that it would be unfair to require him to travel from Minnesota to Los Angeles for the hearing at what might turn out to be his own expense. We appreciate Mr. Pilla's concerns, however, he must have been aware that the place of trial in this case was in Los Angeles when he entered his appearance. Furthermore, we assume that his decision to do so was informed by the procedural history of the case as of that date, and that history strongly indicated that travel to Los Angeles was likely for a hearing or trial.

Petitioners and Mr. Pilla dispute the fee arrangements with respect to his representation of them in this case. Resolution of their factual dispute, and the pending motion, must be resolved by evidentiary hearing. That being so, to the extent that Mr. Pilla's supplement to his second motion requests a telephonic hearing, that request is denied. Otherwise, it is

ORDERED that the hearing on Mr. Pilla's second motion remains scheduled as provided in the Order dated July 5, 2016. 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 directly on petitioners at: 1095 Lowry Ranch Rd., Corona, California 92881.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

Dated: Washington, D.C.  
August 24, 2016