

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

ESTATE OF MICHAEL J. JACKSON,)	
DECEASED, JOHN G. BRANCA, CO-)	
EXECUTOR AND JOHN MCCLAIN, CO-)	
EXECUTOR,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 17152-13.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	

ORDER

This case was on the Court’s November 17, 2014 trial calendar for Los Angeles, California, but was continued and is now set for a special session next February. On August 30, 2016, the Court spoke with the parties on various questions of pretrial preparation. Respondent was concerned about the potential number of petitioner’s expert witnesses. His concerns about the contents of these reports can be dealt with through motions *in limine*, but after discussion we agreed to require petitioner to briefly summarize the subject matter each of its experts will testify about. Petitioner was concerned that respondent has issued subpoenas *duces tecum* without notice. As this division of the Court has observed in the past, this is acceptable under an unintentional divergence between our Rules and the Federal Rules of Civil Procedure. As this division of the Court has also done in the past, it will exercise its discretion to eliminate this divergence and require both parties to notify the other of any such subpoenas.

It is therefore

ORDERED that on or before September 12, 2016 petitioners shall serve on respondent a brief description of the subject matter about which each of their already identified expert witnesses will testify. It is also

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ORDERED that respondent shall, on or before September 12, 2016, serve on counsel for petitioner all nonparty subpoenas that he has issued in this case, together with all responses and documents that nonparties produced after receiving those subpoenas. It is also

ORDERED that the pretrial order issued on April 12, 2016 is amended to include a requirement that both parties comply with Federal Rule of Civil Procedure 45(a)(4). In the interest of symmetry, it is also

ORDERED that petitioner shall, on or before September 12, 2016, serve on counsel for the Commissioner any nonparty subpoenas that it has issued in this case before the date of this order, together with all responses and documents that nonparties produced after receiving those subpoenas.

(Signed) Mark V. Holmes
Judge

Dated: Washington, D.C.
August 31, 2016