

UNITED STATES TAX COURT  
 WASHINGTON, DC 20217

ELLEN F. CAMPBELL, )  
 )  
 Petitioner(s), )  
 )  
 v. ) Docket No. 10290-13.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER**

This case is calendared for trial at the Court’s December 5, 2016, Phoenix, Arizona, trial session. On February 10, 2015, petitioner filed a Motion for Partial Summary Judgment. On May 21, 2015, respondent filed a Response to Motion for Partial Summary Judgment.

On September 15, 2016, petitioner filed a Motion for Summary Judgment. By Order dated September 26, 2016, the Court directed the parties to file a response discussing their positions on the issues of petitioner filing a joint return with her spouse and the negligence penalty. On October 17, 2016, respondent filed a response to petitioner’s motion for summary judgment. On October 17, 2016, petitioner filed a response to the Court’s Order dated September 26, 2016.

Upon review of the entire record, respondent has agreed to stipulate to petitioner’s request to file a joint return with her spouse. We also note that on March 28, 2016, petitioner’s status report stated that petitioner and her spouse seek an agreement with respondent with respect to all income and deductions before submitting a signed income tax return to allow assessment of petitioner’s spouse.

We find that petitioner’s failure to work cooperatively with respondent in the stipulation process has delayed the resolution of this case. Petitioner is demanding by her refusal to stipulate that respondent and the Court address a matter that is moot in view of respondent’s willingness to accept a joint return from petitioner and her spouse. Neither the Court nor respondent is required to engage in academic exercises that serve no purpose in the case before us.

**SERVED Oct 27 2016**

Petitioner's counsels' attention is called to the provision of section 6673(a)(2), that whenever it appears to the Court that any attorney or other person admitted to practice before the Tax Court has multiplied the proceedings in any case unreasonably and vexatiously, the Tax Court may require that such attorney or other person pay personally the excess costs, expenses, and attorneys' fees reasonably incurred because of such conduct. We hope that petitioner's counsels take note of this provision and work with respondent in narrowing the issues and/or resolving the issues in this case.

Upon due consideration and for cause, it is

ORDERED that petitioner's motion for partial summary judgment filed February 10, 2015, is denied. It is further

ORDERED that petitioner's motion for summary judgment filed on September 15, 2016, is denied. It is further

ORDERED that the Clerk of the Court, in addition to regular service upon the parties, shall serve a copy of this Order to Show Cause, upon petitioner at: 2029 E. Baseline Road, Phoenix, AZ, 85042-6905.

**(Signed) Joseph W. Nega**  
**Judge**

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Dated: Washington, D.C.  
October 27, 2016