

UNITED STATES TAX COURT
WASHINGTON, DC 20217

CHASTITY KIRVEN,)	
)	
Petitioner,)	CZ
)	
v.)	Docket No. 30393-15W
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

On January 6, 2017, the Court received from petitioner: (1) a letter addressed to the Clerk of the Court, and (2) a set of interrogatories addressed to certain of respondent’s employees. In her letter petitioner specifically requests that the documents be filed, but neither document conforms to the Court’s Rules of Practice and Procedure that direct the method by which documents are to be submitted to the Court for filing. Furthermore, the submission of the set of interrogatories is wholly inconsistent with the last sentence of Rule 71(c) of the Tax Court Rules of Practice and Procedure. As in previously submitted documents, the above-referenced documents make reference to inapplicable provisions of the Federal Rules of Civil Procedure.

In at least one previous Order petitioner was admonished that the Federal Rules of Civil Procedure have only limited application here, and she was advised that the procedures in this I.R.C. §7623(b) case are, for the most part, subject to the Tax Court Rules of Practice and Procedure and not the Federal Rules of Civil Procedure. In the face of that admonishment petitioner continues to reference inapplicable Federal Rules of Civil Procedure in her submissions.

We understand that petitioner is a self-represented litigant, and a review of the record in this case demonstrates that we have afforded her wide latitude in dealing with her many submissions. Enough, however, is enough.

Premises considered, it is

ORDERED that the Clerk of the Court shall retain, but not file, the above-referenced documents. The Court will take no further action in response to either document. It is further

ORDERED that petitioner shall include the following language in the opening paragraph in any future document submitted to the Court for filing:

I certify that I have read the applicable Rule(s) of the Tax Court Rules of Practice and Procedure with respect to the submission of this document, and the document in all respects conforms to those Rules.

The failure to include the above language in any future submission by petitioner, or the submission of a document that shows that petitioner has failed to proceed in accordance with such language, will result in the document being retained by the Court, but not filed. Otherwise, no action will be taken by the Court, and no action need be taken by respondent in response to any document so treated.

(Signed) Lewis R. Carluzzo
Special Trial Judge

Dated: Washington, D.C.
January 10, 2017