

4/24/17 Boston, MA - Chiechi

07

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

PETER CHAFEE CARD, JR., )  
 )  
 Petitioner )  
 )  
 v. )  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

Docket No. 3607-16.

**ORDER OF DISMISSAL AND DECISION**

On April 24, 2017, this case was called from the calendar for the Trial Session of the Court at Boston, Massachusetts. Both parties appeared and were heard. Counsel for respondent then filed with the Court a motion to impose a penalty under I.R.C. § 6673 (respondent’s motion) and orally moved to dismiss this case for failure to properly prosecute (respondent’s oral motion).

In Orders dated March 20, 2017, March 29, 2017, April 7, 2017, April 13, 2017, April 18, 2017, April 20, 2017 and April 21, 2107, the Court indicated to petitioner that the Court will impose a penalty not in excess of \$25,000 on petitioner under I.R.C. section 6673(a)(1) where, as is the case here, petitioner continues to advance frivolous and/or groundless statements, contentions, and/or arguments as well as makes certain frivolous and/or groundless demands. The Court also indicated to the parties that it will entertain any appropriate motion that, in light of petitioner’s conduct in this case, respondent intends to file at the call of this case.

After due consideration, and for cause appearing more fully in the transcript of the proceedings, respondent’s motion, respondent’s oral motion, and the Court’s Orders with respect to petitioner’s filings in this case, it is

**SERVED APR 28 2017**

Peter Chafee Card, Jr.  
Docket No. 3607-16

ORDERED that respondent's oral motion is granted and this case is dismissed for failure properly to prosecute. It is further

ORDERED and DECIDED that for the taxable year 2007 there are due from petitioner the following deficiency in, and additions to, the Federal generation-skipping transfer tax (tax):

<u>Year</u>	<u>Deficiency</u>	<u>Additions to Tax Under I.R.C. Sections</u>	
		<u>6651(a)(1)</u>	<u>6651(a)(2)</u>
2007	\$10,138	\$2,281	\$2,535

It is further

ORDERED and DECIDED that respondent's motion is granted in that a penalty in the amount of \$10,000 is awarded to the United States and is due from petitioner pursuant to I.R.C. section 6673(a)(1).

**(Signed) Carolyn P. Chiechi**  
**Judge**

ENTERED: APR 28 2017