

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

VONNIE K. POCHE,	)	
	)	<b>SD</b>
Petitioner,	)	
	)	
v.	)	Docket No. 20344-16.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This case was scheduled for trial at the Court’s session beginning June 12, 2017, in Jackson, Mississippi. The issue in this case is whether petitioner Vonnie K. Poche received a taxable IRA distribution of \$18,755 in 2013, which the IRS believes results in an income tax deficiency of \$2,228. When she filed her petition in this Court, Ms. Poche requested no place of trial; but her petition indicated an address in Hattiesburg, Mississippi (which was stated as the address of her daughter Pamela Hanna). The IRS therefore requested that Jackson, Mississippi (about 90 miles away), be set as the place for trial.

The IRS submitted its pretrial memorandum on May 25, 2017. The memorandum indicates that Ms. Poche has moved to Paulina, Louisiana (about 185 miles from Jacksonville), but she has not requested a change in the place of trial. Paulina is about 50 miles from New Orleans, which would seem to be the most sensible place for any trial to be held in this case. The IRS’s memorandum also indicates that Ms. Poche has not responded to the IRS’s requests for information.

The Court therefore held a telephone conference with the parties on May 30, 2017, and learned that Ms. Poche is 84 years of age, is now living with her 59-year-old son Ricky Poche in Paulina, is homebound, and suffers from dementia, neuropathy, and arthritis in both legs (making her unable to walk), so that she is unable to come for a trial in Jackson on June 12, 2017. She stated that she does not

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remember receiving an IRA distribution in 2013. She asked that the place of trial be changed to New Orleans, and we will order that change.

For Ms. Poche's benefit, we point out that Tax Court Rule 60(d) provides for the prosecution of a case in this Court through a "next friend" recognized by the Court. See Campos v. Commissioner, T.C. 2003-193. In view of Ms. Poche's disability, we are willing under the circumstances to entertain a Motion to Be Recognized as Next Friend, if one is filed by an appropriate person (such as perhaps Ms. Poche's son or daughter). Such a motion should recite and explain:

that the person filing the motion would like to be recognized as Ms. Poche's next friend and would represent Ms. Poche's best interests;

that Ms. Poche cannot prosecute this case without assistance;

that the person filing the motion has a significant relationship with Ms. Poche; and

that there is no other person better suited to serve as next friend.

The person filing the motion should also state in the motion whether anyone (including Ms. Poche) is known to have an objection to the Court's recognizing that person as Ms. Poche's next friend. If Ms. Poche intends that this person also speak on her behalf with the IRS, then she should execute a Form 2848 "Power of Attorney" authorizing that person to do so. To this end, it is

ORDERED that, if it would be expedient for Ms. Poche to be assisted and represented by a relative or friend who would act as her "next friend" in this suit, then she shall induce that person to file a "Motion to Be Recognized as Next Friend", by no later than **June 30, 2017**. It is further

ORDERED that the Clerk of the Court shall amend the Court's records to reflect petitioner's address as follows:

2452 LA 44  
Paulina, Louisiana 70763

It is further

ORDERED that this case is continued generally, in that (a) this case is stricken from the Court's June 12, 2017, session in Jackson, Mississippi, and (b) the place of trial in this case is changed from Jackson, Mississippi, to New Orleans, Louisiana, so that the case shall be tried at a future session of the Court in New Orleans. It is further

ORDERED that, Ms. Poche is instructed to be diligent about obtaining information necessary to prove her case, and to be communicative and cooperative with her opponent (the IRS) in developing the case (and preparing the stipulation of facts), and to comply timely with orders that the Court issues in the future. Ms. Poche should not expect that she will receive any further continuance in this case.

**(Signed) David Gustafson  
Judge**

Dated: Washington, D.C.  
May 30, 2017