

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

TARA REBECCA VANHORN, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 8780-16.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )  
 )

**ORDER**

This case is calendared for trial at the Spokane, Washington Session of the Court commencing October 2, 2017. On August 10, 2017, respondent filed a Motion to Dismiss for Failure to Properly Prosecute (respondent’s motion). Respondent’s counsel states that on October 6, 2016, respondent’s counsel spoke with petitioner by telephone. Petitioner informed respondent’s counsel of her new mailing address (the “Lewiston Address”). Respondent’s counsel electronically mailed petitioner a link to the change of address form for the United States Tax Court. On December 14, 2017, respondent’s counsel mailed petitioner a decision document. This correspondent was mailed to the Lewiston Address; subsequently, this correspondent was returned to respondent and labeled as “Return to Sender-Attempted not Known-Unable to Forward.

On January 3, 2017, respondent’s counsel spoke with petitioner by telephone; petitioner confirmed that the proposed decision document should be mailed to the Lewiston Address. Respondent mailed another set of proposed decision documents to the Lewiston Address. As respondent did not receive a response from petitioner, respondent’s counsel called petitioner, at the phone number listed on her petition, on February 1, 2017, February 14, 2017, March 16, 2017, March 28, 2017 and August 8, 2017; respondent’s telephone calls and voicemail messages were not returned.

Respondent contends that this case should be dismissed based on petitioner’s to properly prepare this case for trial.

**SERVED Aug 21 2017**

The premises considered, it is

ORDERED that petitioner shall file a response to respondent's Motion to Dismiss for Failure to Properly Prosecute on or before September 5, 2017, stating whether she objects to the Court's granting respondent's motion, and if so, the reason(s) therefore. In the event that the Court does not receive a response from petitioner on or before September 5, 2017, the Court may grant respondent's Motion to Dismiss for Failure to Properly Prosecute.

**(Signed) Julian I. Jacobs**  
**Judge**

Dated: Washington, D.C.  
August 21, 2017