

**UNITED STATES TAX COURT**  
**Washington, D.C. 20217**

ASSOCIATION FOR HONEST ATTORNEYS,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 14562-15X
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On August 30, 2017, the Court received a pretrial memorandum (August 30, 2017 pretrial memorandum) that set forth in the caption of the case (1) the name of petitioner Joan Farr f.k.a. Joan Heffington in the case at docket No. 2746-15 and (2) the docket number for not only that case but also for the instant case wherein petitioner is Association for Honest Attorneys. The respective cases at docket Nos. 2746-15 and 14562-15X are not consolidated for purposes of trial, briefing, and opinion. The issues set forth in the August 30, 2017 pretrial memorandum relate to the status of Association for Honest Attorneys in the instant case. Consequently, the Court will have the August 30, 2017 pretrial memorandum filed as the pretrial memorandum for petitioner in the instant case.

The Court has not received a pretrial memorandum from petitioner Joan Farr f.k.a. Joan Heffington in the case at docket No. 2746-15. Pursuant to the Court's standing pretrial order, that pretrial memorandum is required to be filed on or before September 5, 2017.

The Court again reminds Joan Farr (Ms. Farr), the Chief Executive Officer of petitioner, as it did in the Court's Order dated August 30, 2017, about section 6673(a)(1) of the Internal Revenue Code and about the consequences set forth in that section and in that Order in the event Ms. Farr advances on behalf of petitioner statements, contentions, and/or arguments that the Court finds to be frivolous and/or groundless, and/or

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that the Court finds that she instituted or maintained this case on behalf of petitioner primarily for delay.

After due consideration and for cause, it is

ORDERED that the Clerk of the Court shall file the August 30, 2017 pretrial memorandum as the pretrial memorandum of petitioner.

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

Dated: Washington, D.C.  
August 31, 2017