

UNITED STATES TAX COURT
WASHINGTON, DC 20217

MARIA L. CALICA,)
) SD
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) Petitioner,)
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) v.) Docket No. 304-17.
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) COMMISSIONER OF INTERNAL REVENUE,)
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) Respondent)
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ORDER

This case is calendared for trial at the Session of the Court commencing November 13, 2017, in San Diego, California. On September 13, 2017, respondent filed a Motion to Compel Production of Documents. In that motion respondent states that respondent’s counsel sent petitioner a letter on May 17, 2017, in which petitioner was invited to a conference on June 15, 2017, at respondent’s office. The letter requested petitioner to produce any information or documents that are relevant to this case (including information regarding all income earned during the 2010 and 2011 tax years).

Respondent’s motion states that petitioner failed to attend the conference scheduled for June 15, 2017, failed to furnish respondent with the documents requested and failed to contact respondent for the purpose of scheduling another conference. Respondent sent another letter to petitioner on June 15, 2017, in which respondent invited petitioner to a conference on July 11, 2017, at respondent’s office and also requested petitioner to produce certain documents. On June 22, 2017, respondent also attempted to contact petitioner by phone at the number listed on the petition. Respondent left petitioner a voicemail message. Again, petitioner failed to attend the conference scheduled for July 11, 2017, failed to furnish respondent with the documents requested and failed to contact respondent for the purpose of scheduling another conference. On July 31, 2017, pursuant to Tax Court Rule 72, respondent served on petitioner Respondent’s

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Request for Productions of Documents. To date, none of the requested documents have been provided to respondent.

Respondent's motion further states that petitioner's failure to respond substantively to the request for documents frustrates compliance with Tax Court Rule 91, which requires the parties to stipulate all relevant facts and documents.

The premises considered, it is

ORDERED that respondent's Motion to Compel Production of Documents is granted, in that on or before October 13, 2017, petitioner shall produce at IRS/Office of Chief Counsel, 701 B Street, Suite 901, San Diego, California 92101, for inspection and copying, the documents set forth in Respondent's Request for Production of Documents mailed to petitioners on July 31, 2017.

Petitioner is warned that in the event she does not fully comply with the provisions of this Order, the Court may impose sanctions pursuant to Tax Court Rule 104, including an Order that (1) the issues to which respondent's discovery request pertain shall be taken as established in this case as set forth in (and petitioner will be prohibited from offering evidence to rebut the determinations made in) the notice of deficiency issued to petitioner, (2) the assignments of error set forth in the petition will be struck, and (3) such other and further relief as the Court deems proper.

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

Dated: Washington, D.C.
September 15, 2017