

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

SOLUTUS, LLC, OZARK PURE TRUST,)	
ROBIN STANDIFIRD, TRUSTEE, TAX)	
MATTERS PARTNER,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 29600-13.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

Pending before the Court is respondent’s Motion for Summary Judgment, filed August 11, 2017, to which petitioner filed a response on September 11, 2017.

This case was called for hearing at the Special Session of the Court in Phoenix, Arizona on October 11, 2017. There was no appearance by or on behalf of the petitioner. Counsel for respondent appeared and orally moved the Court to dismiss this case for lack of prosecution.

There is an issue with respect to the statute of limitations for 2008 which cannot be resolved by respondent’s motion. Likewise the additions to tax require an additional factual record.

We will grant respondent’s Motion for Summary Judgment in part on its merits to the extent it upholds everything in respondent’s Notices of Final Partnership Administrative Adjustment (FPAA) for tax years 2009 and 2010 except for the additions to tax. In the alternative, we would grant respondent’s oral motion to dismiss the case for lack of prosecution in view of petitioner’s failure to appear at the above-referenced Special Session and sustain the FPAA adjustments for 2009 and 2010 with the exception of the additions to tax. Upon due consideration, and for cause more fully appearing in the transcript of the proceedings, it is

ORDERED that respondent's Motion for Summary Judgment, filed August 11, 2017, is granted in part in that the income and expense adjustments in the FPAA notices for the years 2009 and 2010 are sustained and it is denied without prejudice in all other respects. It is further

ORDERED that respondent's oral motion to dismiss for lack of prosecution is denied as moot because a trial was held.

**(Signed) Joseph Robert Goeke
Judge**

Dated: Washington, D.C.
November 14, 2017