

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ERRICT RHETT FOUNDATION,)
) **SD**
)
 Petitioner,)
)
)
 v.) Docket No. 16044-16X
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
)
 Respondent.)

ORDER

This I.R.C. §7428 revocation case is before the Court on respondent's motion to submit case under Rule 122,¹ filed October 20, 2017. Petitioner failed to respond to the Order dated November 27, 2017, inviting petitioner's objection to respondent's motion, although the motion recites that petitioner does not object to it. Nevertheless, we are reluctant to proceed as though respondent's motion should be considered jointly made. Consequently, submission of the case pursuant to Rule 122 is not appropriate. In the absence of cooperation between the parties, the case can be submitted as contemplated in Rule 212 or 217(b). That being so, it is

ORDERED that respondent's motion is denied.

(Signed) Lewis R. Carluzzo
Special Trial Judge

Dated: Washington, D.C.
February 13, 2018

¹Rule references are to the Tax Court Rules of Practice and Procedure, available on the Internet at www.ustaxcourt.gov.

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