

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT
WASHINGTON, DC 20217 PA

JOE EARL YORK,)
)
 Petitioner,)
)
 v.) Docket No. 2122-17.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

Now before us is a request for an extension of time stated in respondent’s status report filed February 23, 2018. We will not grant the request, since it is not presented in a motion.

This case was scheduled for trial at the Court’s Atlanta trial session beginning January 22, 2018, but the parties settled the case. The Court appreciates the work reflected in that settlement. The Court directed the parties to file a stipulated decision document by February 22, 2018. On February 23, 2018, respondent filed a status report. The Court appreciates the report and the work reflected in it. The status report credibly explains why the decision document has not yet been filed and makes an apparently reasonable request for a 45-day extension of the time within which to file the decision document.

However, we will deny the request, without prejudice. A request for the issuance of an order should ordinarily be stated in a motion. See Rule 50(a) (“An application to the Court for an order shall be by motion”), and parties should generally avoid putting requests for relief in documents that they file as status reports.

Filing a motion not only simplifies the matter for the Court (enabling the immediate granting of a motion without the need for preparing an order) but also

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helps to assure that the Court does not overlook a request. Filing a request as a motion also helps to assure that the requesting party will comply with the requirements for motions, such as Rule 50(a), sent. 2 (“The motion shall show that prior notice thereof has been given to each other party or counsel for each other party and shall state whether there is any objection to the motion”); respondent’s recent status report does not show such compliance.

It is therefore

ORDERED that respondent’s request for an extension of time, made in his status report, is denied without prejudice.

**(Signed) David Gustafson
Judge**

Dated: Washington, D.C.
February 26, 2018