

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

DRC

|                                    |   |                      |
|------------------------------------|---|----------------------|
| BROAD RIVER HOLDINGS, LLC, BROAD   | ) |                      |
| RIVER CE MANAGER, LLC, TAX MATTERS | ) |                      |
| PARTNER,                           | ) |                      |
|                                    | ) |                      |
| Petitioner,                        | ) |                      |
|                                    | ) |                      |
| v.                                 | ) | Docket No. 22635-16. |
|                                    | ) |                      |
| COMMISSIONER OF INTERNAL REVENUE,  | ) |                      |
|                                    | ) |                      |
| Respondent                         | ) |                      |

**ORDER**

Now before us is a request for an extension of time stated in a joint status report filed March 1, 2018. We will not grant the request, since it is not presented in a motion.

Background

The Court’s order of January 19, 2018 (ECF 18), directed that “no later than March 2, 2018, the parties shall file a joint status report recommending a schedule for further proceedings in this case”. In compliance with that order, the parties filed their joint report on March 1, 2018 (ECF 19). The Court appreciates the parties’ joint report and the work reflected in it. Their joint report does explain the status of the case, but that report does not propose a schedule for further proceedings. Their report includes the following:

6. As of the date of this status report, respondent has not yet received all of the necessary documents in order to complete a review of whether the statute of limitations remains open with respect to petitioner’s partners.

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7. The parties request an additional 30 days to allow respondent to complete the review of the statute of limitations with respect to petitioner's partners.

In other words, the parties are not yet able to comply with the Court's order of January 19, 2018, and are requesting more time to do so.

### Discussion

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"). Following this procedure helps assure that a request is not overlooked. 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 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. The parties' request appears reasonable, but under Rule 50(a) it should have been presented by motion and not as an informal request in a status report.

It is therefore

ORDERED that the parties' request for an extension of time, made in their joint status report, is denied without prejudice.

**(Signed) David Gustafson  
Judge**

Dated: Washington, D.C.  
March 5, 2018