

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

DOROTHY L. ANDERSON, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 30766-15 L.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER**

On December 7, 2015, petitioner Dorothy Lee Anderson, while incarcerated in Aliceville, Alabama, timely filed her petition with this Court. This case has been pending for more than two years, and has been continued multiple times. Ms. Anderson is apparently no longer incarcerated, and in September 2017 she gave the Court notice of a new address (ECF 19). Pursuant to notice served December 21, 2017, this case is now scheduled to be tried at the Court’s session in Winston-Salem, North Carolina, beginning May 21, 2018--i.e., 8 weeks away. A copy of the Court’s notice of trial (ECF 22) and standing pretrial order (ECF 23) were served on Ms. Anderson at her new address of record in this case (on Church Street in Greensboro, North Carolina).

On March 20, 2018, the Commissioner filed a motion to dismiss this case for lack of prosecution (ECF 24). The motion alleges that Ms. Anderson has failed to respond to multiple letters from the Commissioner. The Commissioner’s motion details counsel’s attempts to reach Ms. Anderson but informs the Court that mail sent to her on February 27, 2018, at her address of record was returned undelivered and that counsel has been unable to locate Ms. Anderson and does not have any additional way to contact her.

In this Court, a petitioner has the duty, as part of properly “prosecuting” her case, to cooperate and communicate with her opponent (counsel for the Commissioner) in order to prepare her case for trial (and to resolve among themselves any issues that can be resolved without the Court’s involvement). A

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petitioner's failure to fulfill this duty can result in dismissal of the case "for failure ... properly to prosecute", pursuant to Rule 123(b). Our standing pretrial order served on December 21, 2017, stated: "The parties shall begin discussing settlement and/or preparation of a stipulation of facts as soon as practicable.... If a party has trouble communicating with another party or complying with this Order, the affected party should promptly advise the Court in writing ...."

The Commissioner so advised the Court by his motion to dismiss. If the Commissioner's motion were to be granted, it would have the effect of upholding the IRS's determination to proceed with the proposed levy action for tax year 2007.

We are concerned that Ms. Anderson may have failed to keep the Court and her opponent advised of changes in her address and contact information and that she may not be receiving papers served on her. Ms. Anderson is reminded of her obligation under Tax Court Rule 24(b) to keep the Court advised of her up-to-date contact information. It is

ORDERED that the Clerk of the Court shall serve on Ms. Anderson, along with this order, a copy of our notice of trial and our standing pretrial order issued December 21, 2017 (ECF 22, 23), and a copy of the Commissioner's motion to dismiss (ECF 24). In addition to making regular service of this order on Ms. Anderson's address of record, the Clerk shall also mail a copy of this order (with the enclosures specified above) to Ms. Anderson at the following additional addresses appearing in the record of this case:

Dorothy Lee Anderson  
1551 Clarkson Drive  
Hopkins, SC 29061

Dorothy Lee Anderson  
North Mississippi Rural Legal Service  
5 Cr 1014 - P.O. Box 928  
Oxford, MS 38655

Dorothy Lee Anderson  
Register #23022-171  
Satellite Prison Camp, Unit D  
Aliceville, AL 35442

Dorothy Lee Anderson  
Register #23022-171  
RRM Raleigh  
Old NC Highway 75  
Butner, NC 27509

Dorothy Lee Anderson  
Residential Reentry Management (RRM) Raleigh  
P. O. Box 725  
Creedmoor, NC 27522

It is further

ORDERED that, no later than April 16, 2018, Ms. Anderson shall file with the Court and serve on the Commissioner, a notice of change of address in compliance with Tax Court Rule 24(b). It is further

ORDERED that, no later than April 16, 2018, Ms. Anderson shall file a response to the Commissioner's motion to dismiss. That response should correct any factual errors in the motion and, more important, should describe Ms. Anderson's current compliance with our pretrial order and her cooperation with her opponent in preparing this case for trial. Ms. Anderson should immediately telephone her opponent (Olivia Rembach, whose telephone number appears on the IRS's motion) and establish a routine and schedule for their future cooperating in preparing this case for trial. Failure to comply with this order may result in the granting of that motion and entry of a decision against petitioner Dorothy L. Anderson sustaining the proposed levy. It is further

ORDERED that, no later than April 30, 2018, the Commissioner shall file a reply to Ms. Anderson's response to the motion (or, if Ms. Anderson has failed to file a response, then the Commissioner shall file a status report).

**(Signed) David Gustafson**  
**Judge**

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