

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

DOUGLAS STAUFFER BELL &)
NANCY CLARK BELL,)
)
Petitioners,)
)
v.) Docket No. 1973-10 L.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

On April 20, 2017, the Court entered an order (ECF 51) dismissing tax year 2008 on grounds of mootness. Only the tax years 2006 and 2007 remain before us. On May 22, 2017, the Court entered an order (ECF 56) dismissing the petition in part for lack of jurisdiction insofar as it seeks our review of the IRS’s notice of determination (“NOD”) as to liens dated February 26, 2010. Only the NOD issued December 23, 2009, as to the notices of levy is within our jurisdiction to review, and only as to tax years 2006 and 2007. We remanded the case to the IRS’s Office of Appeals for the purpose of affording petitioners a supplemental administrative hearing pursuant to I.R.C. section 6330. IRS Appeals issued a supplemental NOD on August 18, 2017, sustaining the NOD.

On August 23, 2017, petitioners filed a notice of appeal of our May 22, 2017, order to the U.S. Court of Appeals for the Fourth Circuit; but the Court of Appeals dismissed petitioners’ appeal as premature on January 22, 2018, and issued its mandate on March 16, 2018. (ECF 66.)

This Court held a telephone conference with petitioner Nancy Clark Bell and counsel for respondent on March 22, 2018, to discuss further proceedings in this case. With the concurrence of the parties, we will set this case for trial.

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The parties now have more than four months before trial to work on this case. They are admonished to begin promptly and to communicate and cooperate in this work. They are also encouraged to exhaust all possibilities of settlement of this case. It may be that respondent's counsel has the ability to include, in a settlement, issues that are outside our jurisdiction; and if that is the case, then it appears petitioners would be well advised to take advantage of that possibility.

If petitioners wish to seek the help of volunteers who assist self-represented taxpayers, they could attempt to contact North Carolina Central University School of Law (919-530-7166), Western North Carolina LITC (704-971-2622, 800-438-1254), or the North Carolina Bar Association Tax Court Pro Bono Program (410-703-5125). We do not endorse these volunteers but simply advise petitioners of their existence, and we do not warrant that any of these volunteers are available and willing to help. If petitioners wish to attempt to contact them, they should do so immediately, because delayed entry of counsel into this case will not be grounds for any continuance. It is

ORDERED that this case is calendared for trial at the Court's Special Session of the Tax Court beginning at 9:00 a.m., on Monday, August 6, 2018, in Room 841 of the Hiram H. Ward Federal Building, 251 North Main Street, Winston-Salem, North Carolina, 27101. Trial will be concluded no later than Friday afternoon, August 10, 2018. It is further

ORDERED that, no later than Monday, July 16, 2018, the parties shall (a) exchange documents on which they intend to rely at trial, (b) file their pretrial memoranda, and (c) file their stipulation of facts. It is further

ORDERED that the Clerk of the Court is directed to attach to this order, a copy of the Court's Standing Pretrial Order issued December 20, 2016, in this case, which remains in full force and effect, except that the parties shall follow the scheduled set forth in this order.

This order constitutes official notice to the parties of the calendaring of this case for trial.

**(Signed) David Gustafson
Judge**

Dated: Washington, D.C.
March 23, 2018