

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

FRIDAY O. JAMES,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 12911-15SL.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This collection review case was called from the Court’s trial calendar in Philadelphia, Pennsylvania, on March 12, 2018, for hearing on respondent’s motion for continuance, filed February 15, 2018. There was no appearance by or on behalf of petitioner. Kirsten E. Brimer appeared on behalf of respondent.

The record shows that petitioner is currently being held at an Immigration and Customs Enforcement detention facility in Pennsylvania. Petitioner is prosecuting an appeal of a decision by the Board of Immigration Appeals that he be deported from the United States. The Court has been unable to arrange a conference call with the parties and is unable to determine whether petitioner has the financial resources to pay for transport by the United States Marshals Service to a facility where the Court could receive his testimony (by electronic means) with the aim of resolving this case.

Upon due consideration and for cause, it is

ORDERED that respondent’s motion for continuance is granted. It is further

ORDERED that, on or before April 13, 2018, petitioner shall file a status report and inform the Court of the status of his deportation appeal and whether he has the ability to pay for transport by the United States Marshals Service to a facility where the Court could receive his testimony (by electronic means) with the aim of resolving this case. It is further

ORDERED that jurisdiction of this case is retained by the undersigned.

**(Signed) Daniel A. Guy, Jr.**  
**Special Trial Judge**

Dated: Washington, DC  
March 15, 2018