

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

JOHANNES LAMPRECHT &)
LINDA LAMPRECHT,)
)
Petitioners,)
)
v.) Docket No. 14410-15.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

On March 30, 2018, respondent filed a motion for leave (ECF 73) to file an amendment to his answer. On April 20, 2018, petitioners filed an objection (ECF 77).

On the same date petitioner Linda Lamprecht also filed a motion (see ECF 78) for summary judgment in her own favor. Her motion is premised on her assertion that the facts as to herself are distinct from the facts as to petitioner Johannes Lamprecht (see ECF 79 at 5). However, the memorandum in support of her motion states very few facts at all, and it cites no evidence; rather, she states summarily (at 5), “This Memorandum assumes that the Court is familiar with the facts in this action that are relevant to this motion. For a more detailed recitation of facts, Petitioner refers the court to her initial motion for summary judgment (Docket No. 8) and the Affidavit of Johannes Lamprecht (‘Lamprecht Affidavit’) submitted in support of that motion (Docket No. 11)” (emphasis added). It is

ORDERED that respondent shall file a reply to petitioner’s objection (ECF 77) no later than May 4, 2018. It is further

ORDERED that the due date for parties’ joint status report (which shall include their recommendations as to further proceedings in this case), which was

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originally April 27, 2018 (see ECF 72), and was previously extended to May 4, 2018 (see ECF 76), is hereby further extended, and that the joint status report shall be filed no later than May 18, 2018. It is further

ORDERED that petitioner's motion for summary judgment (ECF 78) is denied. Rule 121(b) provides that summary judgment may be granted "if the pleadings, answers to interrogatories, depositions, admissions, and any other acceptable materials, together with the affidavits or declarations, if any, show that there is no genuine dispute as to any material fact and that a decision may be rendered as a matter of law"; and Rule 121(d) provides that the non-movant's burden to oppose a motion arises only "[w]hen a motion for summary judgment is made and supported as provided in this Rule". (Emphasis added.) Petitioner would evidently leave to respondent (or perhaps to the Court) the task of extracting from prior filings "the facts in this action that are relevant to this motion" and then the task of searching the record to see whether those alleged facts can be supported by materials in the record. Rule 121 does not permit this approach.

(Signed) David Gustafson
Judge

Dated: Washington, D.C.
April 24, 2018