

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ROBERT R. ROACH & YOLANDA E.)	
ROACH,)	CLC
)	
Petitioners,)	
)	
v.)	Docket No. 14546-17.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	

ORDER

This case is calendared for trial at the session of the Court commencing June 4, 2018, in Washington, D.C. On April 20, 2018, respondent filed a Motion to Compel Production of Documents. In that motion respondent states that respondent’s counsel sent a letter to petitioners on January 31, 2018, in which respondent invited petitioners to a conference on February 20, 2018, at respondent’s office. The letter also requested petitioners to produce certain documents, information and explanations.

Respondent’s motion states that petitioners failed to attend the conference scheduled for February 20, 2018. Instead, petitioners called on the day of the scheduled conference to cancel and reschedule. Respondent called petitioners back and left voicemails on February 26 and March 6 to reschedule the conference, but petitioners did not respond. Respondent sent a second letter to petitioners on March 8, 2018, in which respondent invited petitioners to a conference on March 14, 2018, at respondent’s office. The letter again requested petitioners to produce certain documents and information. Petitioners failed to furnish the requested documents and information. On March 20, 2018, respondent served petitioners with a Request for Production of Documents pursuant to Tax Court Rule 72. To date, none of the requested documents or information have been provided to respondent.

On March 30, 2018, respondent served petitioners with interrogatories. To date, none of the interrogatories have been answered by petitioners. On April 20, 2018, respondent filed a Motion to Compel Response to Respondent's Interrogatories.

The premises considered, it is

ORDERED that respondent's Motion to Compel Production of Documents is granted, in that on or before May 21, 2018, petitioners shall produce at IRS/Office of Chief Counsel, 455 Massachusetts Ave., 5th Floor, Washington, D.C. 20001, for inspection and copying, those documents set forth in Respondent's Request for Production of Documents mailed to petitioners on March 20, 2018. It is further

ORDERED that respondent's Motion to Compel Responses to Respondent's Interrogatories is granted, in that on or before May 21, 2018, petitioners shall answer each of the interrogatories propounded to them by respondent on March 30, 2018.

Petitioners are warned that in the event they do not fully comply with the provisions of this Order, the Court may impose sanctions pursuant to Tax Court Rule 104, which may include dismissal of this case and entry of a decision against them, or alternatively the Court may preclude petitioners from introducing matters into evidence related to the requested documents and/or subject interrogatories.

**(Signed) Julian I. Jacobs
Judge**

Dated: Washington, D.C.
April 25, 2018