

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

AMNESTY NATIONAL,)	
)	
Petitioner,)	
)	
v.)	Docket No. 4570-17.
)	
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 17, 2018, respondent filed a Motion to Compel Production of Documents. In that motion respondent states that respondent’s counsel sent a letter to petitioner on January 17, 2018, in which petitioner was invited to a conference to be held on February 9, 2018, at respondent’s office. Respondent’s counsel’s January 17, 2018, letter also requested petitioner to produce certain documents.

On February 8, 2018, respondent’s counsel was contacted by telephone by Darlene R. Esposito, acting on behalf of petitioner. Ms. Esposito stated that no appearance on behalf of petitioner would be made at the scheduled conference. Ms. Esposito also stated that all available documents would be sent to respondent’s counsel by February 16, 2018. Not having received the requested documents, on February 21, 2018, respondent’s counsel sent another letter to petitioner inquiring as to the whereabouts of the documents. The letter stated that formal discovery procedures would be instituted if the responsive documents were not received by February 28, 2018. No response to the February 21, 2018, correspondence was received by respondent. On February 28, 2018, pursuant to Tax Court Rule 72, respondent’s counsel served on petitioner Respondent’s Request for Production of Documents.

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On March 29, 2018, respondent's counsel again unsuccessfully attempted to contact petitioner by telephone to follow-up on counsel's request for production of documents. Respondent's counsel left a telephone voice mail message inquiring as to the status of any response to counsel's request for documents. On March 29, 2018, respondent's counsel sent a letter to petitioner, following-up on counsel's March 29, 2019 telephone voice mail message, again inquiring as to the whereabouts of the documents. To date, petitioner has not provided to respondent any of the requested documents.

On April 8, 2018, respondent's counsel again attempted to contact petitioner by telephone. Again, respondent's counsel left a telephone voice mail message inquiring whether or not petitioner had an objection to the granting of respondent's motion.

On April 11, 2018, respondent's counsel was contacted by telephone by Darlene R. Esposito, acting on behalf of petitioner. Ms. Esposito stated that petitioner objected to the Court's granting of respondent's motion.

Respondent's motion states that the documents requested are all relevant to this case, are necessary for respondent both to properly and timely prepare a defense against the contentions of petitioner, and that petitioner's failure to respond substantively to respondent's request for documents frustrates compliance with Rule 91.

The premises considered, it is

ORDERED that respondent's Motion to Compel Production of Documents, filed April 17, 2018, is granted, in that on or before May 7, 2018, petitioner shall produce at Internal Revenue Service SB/SE Associate Area Counsel, Suite 500, 455 Massachusetts Avenue, N.W., Washington, DC 20001, for inspection and copying, the documents set forth in respondent's Motion to Compel Production of Documents.

Petitioner is warned that in the event it does not fully comply with the provisions of this Order, the Court may impose sanctions pursuant to Tax Court Rule 104, including an Order that (1) the issues to which respondent's discovery request pertain shall be taken as established in this case as set forth in (and petitioner will be prohibited from offering evidence to rebut the

determinations made in) the notice of deficiency issued to petitioner, (2) the assignments of error set forth in the petition will be struck, and (3) such other and further relief as the Court deems proper.

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

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