

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

MONICA MILLER, )  
)  
Petitioner, )  
)  
v. ) Docket No. 9844-17.  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )

**ORDER OF DISMISSAL AND DECISION**

By notice served December 21, 2017, this case was scheduled to be tried at the Court’s session beginning May 21, 2018, in Winston-Salem, North Carolina, and the parties were to exchange exhibits and pretrial memoranda by May 7, 2018. However, Ms. Miller evidently did not cooperate with the Commissioner. On April 25, 2018, the Commissioner filed a motion to dismiss for lack of prosecution. The motion set out the Commissioner’s unsuccessful attempts (by mail and by telephone) to communicate with Ms. Miller. In the motion, the Commissioner moves the Court to enter a decision with respect to Ms. Miller in the amount for the tax year 2015 set forth in the notice of deficiency (attached to the petition). By order of April 26, 2018, we reminded Ms. Miller of her obligations of a litigant and warned:

In this Court, a petitioner has the duty, as part of properly “prosecuting” her case, to cooperate and communicate with her opponent (counsel for the IRS) to prepare her case for trial (and to resolve among themselves any issues that can be resolved without the Court’s involvement). A petitioner’s failure to fulfill this duty can result in dismissal of the case “for failure ... properly to prosecute”, pursuant to Rule 123(b).

The Court’s order of April 26, 2018, ordered Ms. Miller to file a response to the Commissioner’s motion, no later than May 7, 2018. As of this date the Court

**SERVED May 15 2018**

has received no response from Ms. Miller. We will therefore grant the motion to dismiss and enter decision.

Ms. Miller is advised that, under Rule 162, the deadline for filing a motion to vacate this decision would be 30 days after entry of the decision. By so advising her, we do not imply that such a motion would be granted. If she wishes to make such a motion, Ms. Miller should come to the trial session in Winston-Salem at 10:00 a.m. on May 21, 2018, and orally make her motion at that time.

It is

ORDERED that the Commissioner's motion to dismiss filed April 25, 2018, is granted, and this case is dismissed. It is further

ORDERED AND DECIDED that there is a deficiency in income tax due from petitioner Monica Miller for the tax year 2015 in the amount of \$2,213.00 as set forth in the notice of deficiency dated March 6, 2017.

**(Signed) David Gustafson**  
**Judge**

ENTERED: **MAY 15 2018**