

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

MURFAM ENTERPRISES LLC,	)		
WENDELL MURPHY, JR.,	)		
TAX MATTERS PARTNER, ET AL.,	)		
	)		
Petitioners,	)		
	)		
v.	)	Docket No. 8039-16,	14536-16,
	)	14541-16.	
COMMISSIONER OF INTERNAL REVENUE,	)		
	)		
Respondent	)		

**ORDER**

In their joint motion for a continuance filed January 12, 2018 (Doc. 21 at 1, ¶ 1), the parties advised the Court that these cases “will take between three and five days to litigate.” By order dated January 29, 2018 (Doc. 22), we directed that “these cases are calendared for trial at a Special Session of the Tax Court beginning at 9:00 a.m., on Monday, August 6, 2018, in Room 847, of the Hiram H. Ward Federal Building, 251 North Main Street, Winston-Salem, North Carolina, 27101. Trial will be concluded no later than, Friday afternoon, August 10, 2018.” The Commissioner’s pretrial memorandum filed July 16, 2018 (Doc. 57), states (at 1, n.1): “additional time is most likely needed beyond the one-week trial session.” We do not accept this prediction. Rather, it is

ORDERED that trial will begin at 9:00 a.m. on August 6, 2018, as we ordered on January 29, 2018. Since issuing that order we have stated orally to the parties and in preambles to other orders that the trial would begin at 10:00 a.m., but the building in which the courthouse is located opens at 7:00 a.m., and we believe that the parties can be ready to begin at 9:00 a.m. on that first day. It is further

ORDERED that beginning August 7, 2018, and until the trial is concluded, each daily session will begin at 8:00 a.m. and may conclude as late as 7:00 p.m., except that it is further

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ORDERED that trial will conclude no later than 5:00 p.m. on Friday, August 10, 2018. The parties should not expect that additional time will be allowed beyond the one-week trial session. Rather, they should take all possible steps to assure the timely completion of the trial on the schedule we have ordered, including the following:

- The parties should be reasonable in agreeing to further stipulations of facts that should not be in dispute.
- Counsel should carefully and economically plan their direct- and cross-examinations of the witnesses.
- Witnesses should be instructed to be ready to be called to the stand without delay if at any point the trial has proceeded more quickly than was anticipated.
- Objections or disagreements whose resolution might consume trial time, but which can be anticipated, should be raised by August 1, 2018, by motion or by a joint telephone conference with the Court.

It is further

ORDERED that, no later than August 1, 2018, the parties shall file a joint status report that shall propose an agreed tentative schedule for the calling and examination of witnesses. Their proposed schedule should take into account (1) a presumption that petitioners have the burden of proof (without prejudice to their contention that the burden has shifted), so that, all other things being equal, petitioners should be entitled to more trial time, but (2) the fact that the direct testimony of expert witnesses will be presented through their reports with which the Court will be familiar by the time of trial. If the parties are unable to agree on a tentative schedule, then each party should file its own separate status report in which it shall state its proposal of a tentative schedule.

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

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