

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DEBRA L. MARCH, )  
)  
Petitioner, ) **BD**  
)  
v. ) Docket No. 6161-17 L.  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )

**ORDER**

Pursuant to notice served April 23, 2018, this case is scheduled to be tried at the Court’s session in Denver, Colorado, beginning September 24, 2018 (i.e., 6 weeks away). On August 8, 2018, the IRS filed a motion to show cause. The motion asks the Court to order petitioner Debra L. March, to “show cause” (i.e., to explain in writing) why proposed facts and evidence should not be accepted as established, as provided in Rule 91(f) of the Court’s Rules of Practice and Procedure.

Under this Court’s rules, the parties have a duty to cooperate in preparing a joint stipulation (i.e., a written statement signed by both parties) setting out the agreed facts in the case. For Ms. March’s information, we note that the stipulation process is often a substantial help to the petitioner, especially a petitioner who does not have a lawyer. Offering documents into evidence during the trial of the case is a process that the self-represented petitioner may find somewhat difficult. However, the stipulation can include (and usually does include) documents that the petitioner would otherwise have to offer into evidence, and we encourage Ms. March to propose this to the Commissioner. If the parties include Ms. March’s documents in the stipulation, then those documents will come into evidence at the beginning of the trial without further effort by Ms. March. And in case Ms. March is concerned that her cooperating in preparation of the stipulation might somehow bar her from producing at trial additional evidence not included in the stipulation,

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we assure her that it does not. She can offer additional evidence not included in the stipulation.

The Commissioner alleges that it proposed stipulations of fact to Ms. March, but that she has been uncooperative regarding the proposed facts or documents involved in this case. Without prejudging the correctness of the Commissioner's proposed facts, the Court observes that they appear to be objective, verifiable assertions that Ms. March could admit or deny. It is therefore

ORDERED that the Commissioner's motion for order to show cause why proposed facts and evidence should not be accepted as established, as provided in Rule 91(f), is granted. It is further

ORDERED that petitioner Debra L. March shall, on or before August 27, 2018, file a response in compliance with the provisions of Rule 91(f)(2), with proof of service of a copy thereof on opposing counsel, showing why the matters set forth in the Commissioner's proposed stipulation of facts, and accompanying exhibits, should not be deemed admitted for purposes of the pending case. For the matters that Ms. March does admit, her response should so indicate; for the matters she does not admit, her response should explain why and should state what she believes the actual facts to be. If no response is filed within the period specified above with respect to any matter or portion thereof, or if the response is evasive or not fairly directed to the proposed stipulation or portion thereof, that matter or portion thereof will be deemed stipulated for purposes of the pending case, and an order will be entered accordingly, pursuant to Rule 91(f)(3).

**(Signed) David Gustafson  
Judge**

Dated: Washington, D.C.  
August 10, 2018