

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

HOWARD N. ABRAHAMS & MIRIAM)		
ABRAHAMS, ET AL.,)		
)		CZ
Petitioners,)		
)		
v.)	Docket No. 19353-15,	19354-15,
)	19355-15.	
COMMISSIONER OF INTERNAL REVENUE,)		
)		
Respondent)		
)		

ORDER

This case is calendared for trial at the session of the court commencing October 23, 2018, in Washington, D.C. On August 10, 2018, respondent filed a Motion to Compel Response to Interrogatories. In that motion respondent states that respondent’s counsel sent letters to petitioners’ counsel on September 23, 2016, in which respondent invited petitioners’ counsel to a telephone conference on September 26, 2016, and informally requested petitioners to answer certain questions. Respondent requested a conference scheduled for September 26, 2016, in order to discuss the status of the cases and to allow petitioners to furnish respondent with answers to respondent’s questions. Instead of participating in a conference, petitioners filed motions for continuance of trial to which respondent did not object. The Court granted petitioners’ motion. Petitioners did not furnish answers to the questions respondent informally asked.

By Order dated June 11, 2018, the undersigned ordered that the parties to complete all answers to interrogatories, requests for production of documents, and requests for admissions by July 31, 2018. The undersigned further ordered that all motions to compel answers to interrogatories, motions to compel the production of documents, and motions to review admissions to be filed with the Court by August 10, 2018.

On July 11, 2018, respondent’s counsel met with petitioners’ counsel. At the meeting, petitioners did not furnish answers to respondent’s questions. On July

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19, 2018, pursuant to Tax Court Rule 71, respondent served on petitioners Respondent's Interrogatories.

On July 30, 2018, petitioners' counsel reported to respondent's counsel that petitioners would not be able to furnish the answers to respondent's interrogatories before the Court's deadline of July 31, 2018. Petitioners counsel said that he was preparing the answers to respond to respondent's interrogatories. As of the date of this order, none of the interrogatories have been answered by petitioners.

Respondent's motion states that the answers to said interrogatories are all relevant to this case and are necessary for respondent to prepare a timely defense against the contentions of petitioners and that petitioners' failure to answer these interrogatories frustrates compliance with Tax Court 91, which requires the parties to stipulate all relevant facts and documents. Respondent's motion states that petitioners object to the granting of this motion.

Good cause having been stated in respondent's motion, it is hereby

ORDERED that respondent's Motion to Compel Responses to Interrogatories filed August 10, 2018, is granted, and on or before August 31, 2018, petitioners shall answer each of the interrogatories propounded to them by respondent. It is further

ORDERED that in the event petitioners 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 their cases and entry of a decision against them.

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

Dated: Washington, D.C.
August 21, 2018