

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 Production of Documents. 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 produce certain documents. Respondent requested a conference scheduled for September 26, 2016, in order to discuss the status of the cases and to allow petitioners to produce documents that respondent had informally requested. Instead of participating in a conference, petitioners filed motions for continuance of trial to which respondent did not object. This Court granted petitioners’ motions. Petitioners did not produce the documents that respondent informally requested.

On July 19, 2018, respondent served on petitioners Requests for Production of Documents. On July 30, 2018, petitioners’ counsel told respondent’s counsel that petitioners were providing a partial response to respondent’s request for production of documents and that petitioners were continuing to gather the other documents responsive to respondent’s request for production of documents. On July 31, 2018, petitioners provided a partial production of the documents requested by respondent.

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To date, petitioners have not produced the remaining documents responsive to respondent's request for the production of documents. The documents requested are all relevant to this case and are necessary for respondent to prepare a proper and timely defense against the contentions of petitioners. Petitioners' failure to respond substantively to the request for documents frustrates compliance with Rule 91, which requires the parties to stipulate all relevant facts and documents.

The premises considered, it is

ORDERED that respondent Motion to Compel Production of Documents, filed August 10, 2018, is granted, in that on or before August 31, 2018, petitioners shall produce at 200 West Adams Street, Suite 2300, Chicago, Illinois 60657, for inspection and copying, the documents set forth in respondent's Motion to Compel Production of Documents. 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