

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 PA

GREGORY CHARLES KRUG, )  
 )  
 Petitioner(s), )  
 )  
 v. ) Docket No. 13502-17W.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER AND DECISION**

This case is before the Court to review respondent's final decision under section 7623(a) to reject petitioner's claim for a whistleblower award under that section.<sup>1</sup> We review the decision under section 7623(b)(4).

By Notice Setting Case for Trial, served January 2, 2018 (Notice), we set this case for trial at the trial session of the Court beginning at 10:00 A.M. on Monday, June 4, 2018, in Room 1167, Edward R. Roybal Center & Federal Building, 255 E. Temple St., Los Angeles, California 90012 (trial session). The Notice informed petitioner that, at 10:00 A.M., on June 4, 2018, he was expected to be present and prepared to try his case.

On February 7, 2018, respondent moved for summary judgment in his favor (motion). By orders dated February 8, 2018, and April 25, 2018, we ordered petitioner to respond to the motion. Petitioner did not respond. By orders dated May 29 and 30, 2018, we set the motion for a hearing (hearing) during the trial session, at 1:00 P.M. on Monday, June 4, 2018. Petitioner appeared neither as directed by the Notice, at 10:00 A.M., on June 4, 2018, nor as directed by our orders, at 1:00 P.M., on that date. Petitioner did not contact the Court with respect

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<sup>1</sup>Unless otherwise indicated, all section references are to the Internal Revenue Code of 1986, as amended, and all Rule references are to the Tax Court Rules of Practice and Procedure.

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to either directed appearance. Respondent appeared at 1:00 P.M., and was heard. Following the hearing, by order dated June 11, 2018, we ordered the parties, on or before August 3, 2018, to file with the Court memorandums addressing certain aspects of the case. Respondent has complied with our June 11, 2018, order. Petitioner has not, nor, again, has he made any contact with the Court in response to the order.

Rule 123(b) provides that, for failure of a petitioner properly to prosecute or to comply with the Rules or any order of the Court or for other cause the Court deems sufficient, the Court may dismiss a case at any time and enter decision against petitioner. Petitioner's repeated failures to comply with our orders in this case or to appear for trial as directed by the Notice indicates to us that petitioner has abandoned his case. We shall dismiss this case and enter a decision against petitioner.

It is therefore,

ORDERED that respondent's motion for summary judgment, filed February 7, 2018, is denied as moot. It is further

ORDERED that, on the Court's own motion, this case is dismissed for failure to properly prosecute. It is further

ORDERED AND DECIDED that respondent's determination, rejecting petitioner's claim for an award, in the Final Decision Under Section 7623(a), dated May 23, 2017, is sustained.

**(Signed) James S. Halpern  
Judge**

Entered: **AUG 22 2018**