

UNITED STATES TAX COURT
WASHINGTON, DC 20217

| | | |
|------------------------------------|---|----------------------|
| PALMOLIVE BUILDING INVESTORS, LLC, |) | |
| DK PALMOLIVE BUILDING INVESTORS |) | |
| PARTICIPANTS, LLC, TAX MATTERS |) | |
| PARTNER, |) | |
| |) | |
| Petitioner, |) | |
| |) | |
| v. |) | Docket No. 23444-14. |
| |) | |
| COMMISSIONER OF INTERNAL REVENUE, |) | |
| |) | |
| Respondent |) | |

ORDER

We scheduled this case for trial at a special session beginning January 22, 2019 (see Doc. 109), and the less than four weeks now remaining before that date are acutely important for trial preparation. However, as the parties are aware, there has been a lapse in the funding of the portion of the Government that includes the Tax Court and the Department of the Treasury (including the Internal Revenue Service). The Anti-Deficiency Act, 31 U.S.C. sec. 1341, imposes limits on Government operations in the absence of Congressional appropriations. Of course, petitioner’s counsel’s operations are unaffected by this circumstance; but the personnel in the IRS Office of Chief Counsel are currently unable to prepare for that trial. We have no way of knowing when there will be an appropriation, and even if Congress were to act by January 22, we cannot be confident that Congress will act in time for Chief Counsel to have a reasonable opportunity to prepare for trial. It is therefore

ORDERED that the trial session scheduled to begin on January 22, 2019, in Chicago, Illinois, is hereby cancelled. This case is continued, but the undersigned judge retains jurisdiction. All pending deadlines for pretrial activity are hereby extended indefinitely. It is further

ORDERED that, within a reasonable time after Congress appropriates funds for the IRS's operations, the parties shall consult with each other and telephone the Chambers Administrator of the undersigned judge (202-521-0850) to schedule a telephone conference among the parties and the Court for the purpose of scheduling the trial in this case and setting deadlines for pretrial activities.

(Signed) David Gustafson
Judge

Dated: Washington, D.C.
December 26, 2018