

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

PA

CROSS REFINED COAL, LLC, USA REFINED )  
COAL, LLC, TAX MATTERS PARTNER, )  
 )  
Petitioner, )  
 )  
v. ) Docket No. 19502-17.  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent )

**ORDER**

Trial in this case is scheduled to begin July 22, 2019, and a schedule for pretrial activities has been set. However, on February 1, 2019, because of the recent Government “shutdown” resulting from a lapse in appropriations respondent filed a motion for a continuance (Doc. 28), but petitioner opposes (Doc. 29). Congress has provided funding through February 15, 2019, and we do not know what provision it will make thereafter nor when it will do so. It is

ORDERED that respondent’s motion is denied without prejudice. Respondent may renew his motion after February 15, 2019. The Court advises the parties that it is inclined to adjust the pretrial schedule to account for respondent’s counsel’s furlough, and that it is willing to consider a trial date two or three weeks later than the current schedule. However, the trial in this case probably cannot be set to begin in September 2019, because numerous regular sessions will take place that month, and the Court is strongly disinclined to schedule a trial to take place after the end of the Government’s current fiscal year on September 30, 2019, when new funding issues might arise.

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
February 5, 2019

**SERVED Feb 05 2019**