

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ZOOMOBILE ALLIANCES, INC.,)	
)	
Petitioner,)	
)	
v.)	Docket No. 10328-18.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This case is currently calendared for trial at the Court’s session in Denver, Colorado, which is scheduled to begin June 17, 2019.

On February 7, 2019, the Court issued a “Notice Setting Case for Trial” which, among other things, directs that, no later than June 3, 2019, “each party must provide to the other all the documents or materials that the party expects to offer into evidence at trial and that are not included in the stipulation.” Alongside its “Notice Setting Case for Trial,” the Court issued a “Standing Pretrial Order,” which explained that “[i]f a party has trouble communicating with another party or complying with this Order, the affected party should promptly advise the Court in writing, with a copy to each other party, or request a conference call for the parties and the trial Judge.”

On February 26, 2019, we filed a letter (dated February 15, 2019) from petitioner in which petitioner states that respondent has failed to answer requests for certain pertinent documents. Petitioner enclosed with its letter the correspondence that it sent to respondent in this regard.

Although we are sympathetic to petitioner’s frustration with the lack of a quick response from respondent, it is premature for this Court to intervene. We issued our notice setting this case for trial on February 7, 2019, and we gave the parties until early June to fulfill their obligations. There still is ample time left on the clock.

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This case does present a wrinkle in that petitioner's representative is apparently incarcerated. We are mindful that this status complicates the parties' efforts to meaningfully fulfill their discovery obligations under our Rules (and the notice setting the case for trial). Given this situation, it would be helpful to understand more concretely how the parties propose to do so, as well as the current status of such discovery.

We further note that there are two other cases set for trial in Denver involving petitioner (or its representative), which appear related to this case. It would be helpful to the Court to know whether the parties believe that the three cases should be consolidated for purposes of trial, briefing, and opinion.

In light of the foregoing, it is

ORDERED that, no later than April 8, 2019, respondent shall file with the Court a status report addressing (1) the status of the parties' preparation for trial, (2) how the parties plan to conduct informal discovery in light of the incarceration of petitioner's representative, and (3) whether this case should be consolidated for trial, briefing, and opinion with the cases at Docket No. 6187-18 and Docket No. 10327-18.

**(Signed) Patrick J. Urda
Judge**

Dated: Washington, D.C.
March 7, 2019