

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DRC

THOMAS P. KACZMAREK & CHRISTINE L.)
KACZMAREK,)
)
Petitioners,)
)
v.) Docket No. 14435-18.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)
)

ORDER

On July 23, 2018, petitioners filed a petition challenging the notice of deficiency determining a tax deficiency, additions to tax, and a penalty for taxable year 2013. This case is related to Docket Nos. 14436-18 and 14437-18.

By notice served November 1, 2018, this case was set for trial in Milwaukee, Wisconsin, on March 25, 2019. On March 12, 2019, Michael G. Mack entered an appearance on behalf of petitioner. On March 12, 2019, respondent filed an untimely Motion for Continuance stating that petitioners have no objection to the granting of the motion. The motion offers no assurance that the parties have proceeded to prepare for trial or other resolution of the case. The Court is also concerned that continuing the case for some undetermined time in the future will delay preparation for trial by either party and that either may seek another continuance in the future. Meanwhile, petitioners' liabilities for tax year 2013 will remain unresolved.

The parties also failed to file a pretrial memorandum with the Court which is due from both parties 14 days prior to the calendar call. The parties are advised that a pretrial memorandum is required pursuant to the Court's Standing Pretrial Order dated November 1, 2018, and in this case the Court will not treat respondent's motion for continuance as a substitution for a pretrial memorandum.

SERVED Mar 13 2019

Upon due consideration and for cause, it is

ORDERED that respondent's Motion for Continuance is set for hearing at 10:00 a.m., at the Trial Session of the Court scheduled to commence at that time on March 25, 2019, Courtroom 498, Federal Building & Courthouse, 517 E. Wisconsin Avenue, Milwaukee, Wisconsin, 53202.

**(Signed) Joseph W. Nega
Judge**

Dated: Washington, D.C.
March 13, 2019