

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

WILLIAM JOSEPH DAVIDSON,)	
)	
Petitioner,)	
)	
v.)	Docket No. 5849-09.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

Under Rule 90(b), Tax Court Rules of Practice and Procedure, on August 22, 2018, respondent filed with the Court and served on petitioner a First Request for Admissions, along with 35 attached exhibits (request for admissions). On September 17, 2018, petitioner served his response to the request for admissions (response). On October 24, 2018, respondent filed, under Rule 90(e), a Motion to Review the Sufficiency of Answers or Objections to Request for Admissions (motion). On November 21, 2018, petitioner filed a Notice of Objection to Motion to Review the Sufficiency of Answers or Objections to Request for Admissions (objection).

On June 26, 2019, the Court issued an Order assigning the motion to the undersigned for disposition. Sec. 7443A(b)(4). Petitioner resided in Missouri at the time the petition was filed.

In respondent’s motion he asserts that petitioner answered all of the requests for admissions identically, that some of petitioner’s denials are “incredulous” and “violate the requirements of Tax Court Rule 90(a) and (c)”, and that petitioner failed to “specifically admit or deny the requests, or to make reasonable inquiry thereof”. Furthermore, respondent asserts that petitioner did not provide an original signature on his response.

In the objection petitioner asserts that because he is incarcerated he does not have access to his documents and does not have any way to verify that the documents attached as exhibits to the request for admissions are true copies.

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Respondent in a status report filed on June 24, 2019, stated that petitioner's expected release date is December 23, 2019.

Rule 90 governs requests for admissions and Rule 90(c) sets forth the answering party's obligations. An answer must specifically admit or deny the matter involved or assert that it cannot be truthfully admitted or denied and set forth in detail the reasons why. Rule 90(c). Furthermore, an answer shall be signed by the party or the party's counsel. Id.

The Court upon review of a motion to determine the sufficiency of the answers or objections may order the matter admitted or allow the petitioner to serve an amended answer. Rule 90(e).

The Court has considered petitioner's response and finds that it does not comply with the requirements of Rule 90(c). However, the Court also acknowledges petitioner's incarceration makes it difficult for him to obtain copies of the documents attached to the request for admissions. A copy of Rule 90 is attached to this Order. Accordingly, upon due considerations, it is

ORDERED that an amended answer, that complies with Rule 90(c), including an original signature, be served on respondent no later than by January 22, 2020, which is 30 days from the date petitioner is expected to be released from incarceration. Failure to comply with this Order will result in petitioner's response being stricken from the record. It is further

ORDERED that, in addition to regular service, the Clerk of the Court is directed to serve a copy of this Order on petitioner at the following address: 1428 Westhampton View Lane, Chesterfield, MO 63005.

Petitioner is reminded that, pursuant to Rule 21(b)(4), Tax Court Rules of Practice and Procedure, he is required to promptly notify the Court of any change in mailing address. A form for this purpose is available under the "Forms" tab on the Court's website at www.ustaxcourt.gov.

**(Signed) Diana L. Leyden
Special Trial Judge**

Dated: Washington, D.C.
June 27, 2019

TITLE IX**ADMISSIONS AND STIPULATIONS****RULE 90. REQUESTS FOR ADMISSIONS**

(a) **Scope and Time of Request:** A party may serve upon any other party a written request for the admission, for purposes of the pending action only, of the truth of any matters which are not privileged and are relevant to the subject matter involved in the pending action, but only if such matters are set forth in the request and relate to statements or opinions of fact or of the application of law to fact, including the genuineness of any documents described in the request. However, the Court expects the parties to attempt to attain the objectives of such a request through informal consultation or communication before utilizing the procedures provided in this Rule. Requests for admission shall not be commenced, without leave of Court, before the expiration of 30 days after joinder of issue (see Rule 38). Requests for admission shall be completed and any motion to review under paragraph (e) hereof shall be filed, unless otherwise authorized by the Court, no later than 45 days prior to the date set for call of the case from a trial calendar.

(b) **The Request:** The request may, without leave of Court, be served by any party to a pending case. The request shall separately set forth each matter of which an admission is requested and shall advise the party to whom the request is directed of the consequences of failing to respond as provided by paragraph (c). Copies of documents shall be served with the request unless they have been or are otherwise furnished or made available for inspection and copying. The party making the request shall simultaneously serve a copy thereof on the other party and file the original with proof of service with the Court.

(c) **Response to Request:** Each matter is deemed admitted unless, within 30 days after service of the request or within such shorter or longer time as the Court may allow, the party to whom the request is directed serves upon the requesting party: (1) A written answer specifically admitting or denying the matter involved in whole or in part, or asserting that it cannot be truthfully admitted or denied and setting forth in detail the reasons why this is so; or (2) an objection,

stating in detail the reasons therefor. The response shall be signed by the party or the party's counsel, and the original thereof, with proof of service on the other party, shall be filed with the Court. A denial shall fairly meet the substance of the requested admission, and, when good faith requires that a party qualify an answer or deny only a part of a matter, such party shall specify so much of it as is true and deny or qualify the remainder. An answering party may not give lack of information or knowledge as a reason for failure to admit or deny unless such party states that such party has made reasonable inquiry and that the information known or readily obtainable by such party is insufficient to enable such party to admit or deny. A party who considers that a matter, of which an admission has been requested, presents a genuine issue for trial may not, on that ground alone, object to the request; such party may, subject to the provisions of paragraph (g) of this Rule, deny the matter or set forth reasons why such party cannot admit or deny it. An objection on the ground of relevance may be noted by any party but it is not to be regarded as just cause for refusal to admit or deny.

(d) Effect of Signature: (1) The signature of counsel or a party constitutes a certification that the signer has read the request for admission or response or objection, and that to the best of the signer's knowledge, information, and belief formed after a reasonable inquiry, it is: (A) Consistent with these Rules and warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law; (B) not interposed for any improper purpose, such as to harass or to cause unnecessary delay or needless increase in the cost of litigation; and (C) not unreasonable or unduly burdensome or expensive, given the needs of the case, the discovery already had in the case, the amount in controversy, and the importance of the issues at stake in the litigation. If a request, response, or objection is not signed, it shall be stricken, unless it is signed promptly after the omission is called to the attention of the party making the request, response, or objection, and a party shall not be obligated to take any action with respect to it until it is signed.

(2) If a certification is made in violation of this Rule, the Court, upon motion or upon its own initiative, may impose upon the person who made the certification, the party

on whose behalf the request, response, or objection is made, or both, an appropriate sanction, which may include an order to pay the amount of the reasonable expenses incurred because of the violation, including reasonable counsel's fees.

(e) Motion To Review: The party who has requested the admissions may move to determine the sufficiency of the answers or objections. Unless the Court determines that an objection is justified, it shall order that an answer be served. If the Court determines that an answer does not comply with the requirements of this Rule, then it may order either that the matter is admitted or that an amended answer be served. In lieu of any such order, the Court may determine that final disposition of the request shall be made at some later time which may be more appropriate for disposing of the question involved.

(f) Effect of Admission: Any matter admitted under this Rule is conclusively established unless the Court on motion permits withdrawal or modification of the admission. Subject to any other orders made in the case by the Court, withdrawal or modification may be permitted when the presentation of the merits of the case will be subserved thereby, and the party who obtained the admission fails to satisfy the Court that the withdrawal or modification will prejudice such party in prosecuting such party's case or defense on the merits. Any admission made by a party under this Rule is for the purpose of the pending action only and is not an admission by such party for any other purpose, nor may it be used against such party in any other proceeding.

(g) Sanctions: If any party unjustifiably fails to admit the genuineness of any document or the truth of any matter as requested in accordance with this Rule, the party requesting the admission may apply to the Court for an order imposing such sanction on the other party or the other party's counsel as the Court may find appropriate in the circumstances, including but not limited to the sanctions provided in Title X. The failure to admit may be found unjustifiable unless the Court finds that: (1) The request was held objectionable pursuant to this Rule, (2) the admission sought was of no substantial importance, (3) the party failing to admit had reasonable ground to doubt the truth of the matter or the genuineness of the document in respect of which

the admission was sought, or (4) there was other good reason for failure to admit.

(h) Other Applicable Rules: For Rules concerned with frequency and timing of requests for admission in relation to other procedures, supplementation of answers, effect of evasive or incomplete answers or responses, protective orders, and sanctions and enforcement action, see Title X.
