

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

DADISI W. CRAWFORD,)
)
 Petitioner,)
)
 v.) Docket No. 4318-18 L.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

This case is calendared for trial at the Court’s September 9, 2019, Los Angeles, California trial session. On June 27, 2019, the Commissioner filed a motion to remand, requesting the Court to remand this collection case to the Commissioner’s Office of Appeals for a supplemental hearing. The Commissioner alleged that the settlement officer abused his discretion in sustaining the notice of Federal tax lien without first verifying whether there were overstated withholding assessments. On July 11, 2019, the Court held a conference call with the parties to discuss the motion. Although not appearing as counsel in the case, Mr. Crawford had Trendell Williams on the phone with him to help facilitate the call. At the end of the call, the Court ordered Mr. Crawford to file a response to the Commissioner’s motion to remand by August 2, 2019. Mr. Crawford has not responded.

It is well settled that where the settlement officer has abused his or her discretion, the Court may remand the case to the Appeals Office for purposes of a supplemental hearing, where a remand is necessary and would be productive. See Calafati v. Commissioner, 127 T.C. 219, 232 (2006); see, also, Lunsford v. Commissioner, 117 T.C. 183, 189 (2001). Based on the assertions in the Commissioner’s motion to remand, a supplemental hearing is necessary and will be productive. We will remand this case.

On July 30, 2019, the Commissioner filed a first supplement to the motion to remand. In the supplement, the Commissioner informed the Court that Cubby

Williams, Williams Financial Network, and all persons who are in active concert or participation with them, are (among other things) enjoined from representing people before the Internal Revenue Service. The Commissioner attached a judgment and permanent injunction to that effect. The judgment does not identify who might be “in active concert or participation”, but the Commissioner alleges that Trendell Williams is one such person.

In his supplement, the Commissioner asks us to prohibit Cubby Williams, Trendell Williams, or any other person acting in active concert with them from representing Mr. Crawford on remand. We have rules governing who may appear before the Court. See Rule 200. We do not have rules, and we are not inclined to create ad hoc rules, governing who may appear before the IRS.

The Commissioner has already obtained an injunction against Cubby Williams and any other person acting in active concert with him. That injunction is not a matter for this Court to enforce. “The party seeking to enforce an injunction cannot, however, obtain a *successive* injunction—i.e., an injunction ordering compliance with an existing injunction.” Alderwoods Group, Inc. v. Garcia, 682 F.3d 958, 968 (11th Cir. 2012). When a court issues an injunction, only that court can enforce the injunction. In re Debbs, 158 U.S. 564, 595 (1895). Mr. Cubby Williams and those acting in active concert with him have already been enjoined. There is nothing further for us to do. And if someone violates that injunction, that is a matter for the enjoining court to enforce.

Accordingly, it is

ORDERED that the Commissioner’s motion to remand, as supplemented, is granted, in that this case is remanded to the Commissioner’s Office of Appeals for the purpose of affording petitioner an administrative hearing pursuant to I.R.C. section 6330. It is further

ORDERED that the hearing shall take place at a reasonable and mutually agreed upon date and time, but no later than September 27, 2019. It is further

ORDERED that this case is stricken for trial from the Court’s trial session commencing September 9, 2019, in Los Angeles, California. The parties need not appear for calendar call. It is further

ORDERED that jurisdiction of this case is retained by the undersigned. It is further

ORDERED that the parties shall file a joint status report by October 25, 2019, attaching any supplemental determination resulting from the hearing on remand. In lieu of a joint status report, either party may file a status report stating that the other party has reviewed and agreed to the content of the report.

(Signed) Ronald L. Buch
Judge

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