

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

PEAK POTENTIALS TRAINING)	
INTERNATIONAL,)	
)	
Petitioner,)	
)	
v.)	Docket No. 23373-18.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

Petitioner filed a motion for partial summary judgment (Doc. 16). The Court ordered respondent to file a response by March 13, 2020, and ordered petitioner to file a reply by March 27, 2020 (Doc. 21)--just two weeks after respondent's response. Respondent filed his response (Docs. 22-24) but inadvertently omitted the exhibits that were to be submitted with it. Respondent therefore determined (appropriately) to file a motion for leave to file the omitted documents, and he (appropriately) consulted petitioner to learn whether petitioner would object. Petitioner's counsel evidently stated that petitioner would agree to the motion if its reply deadline were extended by two business days to April 1, 2020. Respondent did not reach agreement with petitioner but proceeded to file his motion for leave (Doc. 25), which explains:

Petitioner objects to the granting of this motion. Petitioner's counsel informed respondent's counsel that petitioner objects to the granting of this motion unless petitioner's time to reply is also extended by two business days to April 1, 2020. Respondent's counsel informed petitioner's counsel that such a request would not be (and is not) part of this motion.

Respondent's description of his dealings with petitioner does not reflect the level of cooperation and courtesy that we expect and normally see. We think his position was unreasonable. It is therefore

ORDERED that respondent's motion for leave is denied without prejudice.

**(Signed) David Gustafson
Judge**

Dated: Washington, D.C.
March 18, 2020