

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DRC

BRIAN CLIFFORD CHUBBOY,)
)
 Petitioner,)
)
 v.) Docket No. 12131-18W.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

On October 24, 2019, petitioner filed a Motion to Compel Production of Documents, which he then supplemented on November 7, 2019. Therein, petitioner sought an order compelling respondent to produce copies of audio recordings of two interviews which petitioner gave to Internal Revenue Service personnel in 2011 and 2014. By Order dated January 17, 2020, the Court denied petitioner’s Motion to Compel, as supplemented, based on respondent’s representations that he had already produced the recording of the 2014 interview to petitioner and could not locate a recording or transcript of the 2011 interview.

On January 26, 2020, at 6:12 p.m., petitioner filed a Motion for Reconsideration of Order wherein he asks us to reconsider our denial of his Motion to Compel with respect to the recording of the 2011 interview. In his Motion for Reconsideration, petitioner provides a list of the attendees of the 2011 interview, describes the location of the recording device during the interview, and states that “Petitioner’s lawyer sat to the left of the Petitioner” during the interview.

Accordingly, in view of petitioner’s request for reconsideration, it is

ORDERED that petitioner’s Motion for Reconsideration of Order, filed January 26, 2020, at 6:12 p.m., is granted in that respondent shall, on or before April 14, 2020, file a report describing in detail his efforts to locate the audio recording of the 2011 interview, any transcript thereof, and any other materials relating to the recording or the substance of the 2011 interview. It is further

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ORDERED that petitioner shall contact his lawyer who attended the 2011 interview for the purpose of determining whether the lawyer possesses a copy of the audio recording of the 2011 interview, any transcript thereof, or any other materials relating to the recording or the substance of the 2011 interview. It is further

ORDERED that petitioner shall, on or before April 14, 2020, file a report describing in detail his efforts to contact his lawyer who attended the 2011 interview and advising the Court whether any of the aforementioned materials are in the lawyer's possession.

**(Signed) Joseph H. Gale
Judge**

Dated: Washington, D.C.
March 23, 2020