

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

MN

THOMAS JOHN BABCOCK, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 21863-11.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER**

Petitioner Thomas John Babcock failed to comply with the Court's order of September 24, 2012, failed to respond to the IRS's motion to dismiss for failure to prosecute, and failed to appear for trial on October 15, 2012, at the Court's Boston trial session. The Court is concerned that mail is somehow not reaching Mr. Babcock. An email address for him appears in the Court's records, so the undersigned judge directed his Chambers Administrator to send the email attached hereto. Consistent with the message in that email, it is

ORDERED that Mr. Babcock shall immediately--and in any event no later than Wednesday, October 24, 2012--telephone the Chambers Administrator at 202-521-0850 for the purpose of conducting a telephone conference.

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
October 19, 2012

**SERVED Oct 22 2012**

**From:** Catlett, Susanne  
**Sent:** Friday, October 19, 2012 3:50 PM  
**To:** babcockerin@comcast.net  
**Cc:** michael.r.fiore@irsounsel.treas.gov; Catlett, Susanne  
**Subject:** Babcock - 21863-11

Dear Mr. Babcock:

Please telephone me immediately (at 202-521-0850) to conduct a telephone conference call with Judge David Gustafson and your opponent at the IRS, regarding this Tax Court case.

The IRS filed a motion to dismiss on September 24; the Court ordered you to respond by October 8; and you did not do so. You then also failed to appear for trial in Boston on October 15, 2012, and the judge is deciding whether to decide the case against you and enter decision in favor of the IRS, because of your apparent failure to fulfill your responsibilities as a petitioner.

For your information, the Court's order of September 25, 2012, stated as follows:

This case is set to be called from the calendar at the Court's Boston session beginning October 15, 2012. On September 24, 2012, respondent (the IRS) filed a motion to dismiss for failure to prosecute. The motion alleges that petitioner Thomas John Babcock has failed to cooperate in preparing this case for trial. The Court will order Mr. Babcock to file a response. In addition, the Court calls the parties' attention to the standing pretrial order issued May 10, 2012, which requires the parties to exchange any evidentiary documents not previously exchanged and to submit pretrial memoranda that, inter alia, identify their witnesses. These matters are to be accomplished no later than October 1, 2012.

It is

ORDERED that no later than October 8, 2012, Mr. Babcock shall file a response to the IRS's motion to dismiss. It is further

ORDERED that the Court will hear argument on the IRS's motion to dismiss at or soon after the calendar call on October 15, 2012. The parties should expect that, if the Court denies the motion to dismiss, this case will proceed to trial at the October 15 trial session, and the parties should prepare accordingly.

The Court expects to rule on the IRS's motion to dismiss if we have no heard from you by Wednesday, October 24, 2012.

Susanne Catlett  
Chambers Administrator to the  
Honorable David Gustafson  
Judge  
United States Tax Court  
400 - Second Street, N.W.  
Washington, D.C. 20217  
(202) 521-0850