

UNITED STATES TAX COURT
WASHINGTON, DC 20217

KARIN E. TOOLE, PETITIONER AND)	
ROBERT E. TOOLE, JR., INTERVENOR,)	
)	
Petitioner,)	
)	
v.)	Docket No. 11736-18.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER OF DISMISSAL

On February 20, 2020, petitioner filed a Motion to Dismiss (Doc. 17). The Court set this motion for hearing at the trial session scheduled to commence on March 2, 2020, in Detroit, Michigan. This case was called from the calendar for hearing at that trial session on March 2, 2020. Counsel for petitioner and counsel for respondent appeared and were heard. There was no appearance by or on behalf of Intervenor.

In Davidson v. Commissioner, 144 T.C. 273 (2015), we held that a petition in a case involving a “stand alone” request for innocent spouse relief may be dismissed upon motion by the petitioner.

In Tipton v. Commissioner, 127 T.C. 214, 217-218 (2006), we explained that a nonrequesting spouse who intervenes as a party does not have rights superior to those of other parties, may not enlarge the issues, or alter the nature of the proceeding. In addition he or she must abide by the Court’s Rules. Id. Moreover, an intervenor who has been notified of trial is not immune from dismissal for failure to appear when the case is called for trial. Id. (collecting authorities).

Upon due consideration and for cause more fully appearing in the transcript of the proceeding, it is hereby

ORDERED that, on the Court's own motion, intervenor Robert E. Toole, Jr. is dismissed from the case for lack of prosecution. It is further

ORDERED that the caption of this case is amended to read "Karin E. Toole, Petitioner v. Commissioner of Internal Revenue, Respondent.". It is further

ORDERED that petitioner's Motion to Dismiss is granted, and this case is dismissed.

**(Signed) Emin Toro
Judge**

ENTERED: **MAR 05 2020**