

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

KENT TREMBLY,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 25068-17L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This case was calendared for trial at the trial session in Omaha, Nebraska previously scheduled to commence April 20, 2020.

On February 20, 2020, respondent filed a Motion for Summary Judgment. By Order dated February 21, 2020, petitioner was directed to file a response to the Motion for Summary Judgment on or before March 13, 2020. On March 9, 2020, respondent filed a First Supplement to his Motion for Summary Judgment. In an Order dated March 17, 2020, and served on petitioner on March 18, 2020 (Cancellation Order), the trial session on which this case was calendared was cancelled (on account of public health concerns arising from the coronavirus (COVID-19) pandemic). Petitioner was already delinquent in responding to the Motion for Summary Judgment when the Cancellation Order was served on him and to date petitioner has not filed a response.

The Court surmises that petitioner’s counsel assumed that cancellation of the trial setting relieved petitioner of any obligation to respond to the Motion for Summary Judgment. However, the Cancellation Order provides: “The Court expects that the parties will continue to \* \* \* work towards a resolution of the issue(s) in this case.” In the procedural posture of this case, that work includes resolution of the pending Motion for Summary Judgment. In these circumstances, the Court will exercise its discretion to waive any consequences of petitioner’s failure heretofore to respond to the Motion for Summary Judgment, see Rule 121(d) (last sentence), Tax Court Rules of Practice and Procedure, and

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instead extend sua sponte the date by which petitioner shall respond to the Motion for Summary Judgment, as supplemented.

The foregoing considered, it is

ORDERED that the date by which petitioner shall respond to respondent's Motion for Summary Judgment, filed February 20, 2020, as supplemented, is extended to May 1, 2020.

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

Dated: Washington, D.C.  
April 10, 2020