

UNITED STATES TAX COURT
WASHINGTON, DC 20217

SALVADOR VAZQUEZ,)	
)	
Petitioner,)	
)	
v.)	Docket No. 10386-19S
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

This case for the redetermination of a deficiency was previously set for trial during the Los Angeles, California, trial session of the Court scheduled to begin on June 1, 2020. That trial session was canceled due to the disruption of the Court’s scheduled trial sessions caused by the COVID-19 pandemic. Now before the Court is respondent’s motion to dismiss for failure properly to prosecute, filed May 6, 2020. According to the motion, petitioner has failed to respond to respondent’s numerous pretrial attempts to contact him.

The failure of a party: (1) properly to prosecute; or (2) to comply with Court Rules¹ or orders; or (3) to appear for trial, are grounds for dismissal. See Rules 104(c)(3), 123(b) and 149(a). Although our Rules provide for it, dismissal as a sanction is considered the harshest or most severe that a trial court can impose. See Thompson v. Housing Auth. of L.A., 782 F.2d 829, 831 (9th Cir. 1986). Under the circumstances and at this stage of the proceedings, we are reluctant to impose the harsh sanction that respondent requests. Our reluctance, however, to impose the sanction at this time in this case should not in any way be taken as a suggestion that a party’s behavior, as petitioner’s behavior is described in respondent’s motion, could not support such a sanction under appropriate circumstances.

Premises considered, it is

¹Rule references are to the Tax Court Rules of Practice and Procedure, available on the Internet at www.ustaxcourt.gov.

ORDERED that respondent's motion is denied, without prejudice.

(Signed) Lewis R. Carluzzo
Special Trial Judge

Dated: Washington, D.C.
May 8, 2020