

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

KENNETH A. HANGARTNER AND	)	
CATHERINE FRAZIER, NEXT FRIEND,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 2051-19.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This case was called from the calendar for the Court’s trial session at San Francisco, California, on February 3, 2020. Catherine Frazier, next friend for petitioner, and counsel for respondent appeared and were heard. Ms. Frazier’s oral motion for continuance was granted and jurisdiction was retained by the undersigned judge. On March 4, 2020, respondent filed a Status Report (Doc. 22) informing the Court that he anticipates issuing subpoenas to obtain relevant documents that may assist the parties in resolving the case. The Court will add this case to its September 28, 2020, trial session where Richmond, Virginia, is listed as the place of trial for a hearing on the status of the case at which any third-party subpoenas may be returnable. Upon due consideration, it is hereby

ORDERED that this case is added to the Court’s September 28, 2020, Richmond, Virginia, trial session for a hearing on the status of case to be conducted remotely at a date and time certain of 2:00 p.m. (Eastern Time) on Monday, September 28, 2020, at which any third-party subpoenas may be returnable. It is further

ORDERED that the Clerk of the Court shall serve on the parties a Notice of Remote Proceeding that shall contain comprehensive instructions on how to participate in the above-referenced remote proceeding. It is further

ORDERED that both parties shall comply with Federal Rule of Civil Procedure 45(a)(4). It is further

**SERVED Aug 13 2020**

Ordered that, no later than September 25, 2020, respondent shall file a status report advising the Court if the third parties have complied with the subpoenas and a hearing is no longer necessary.

**(Signed) Emin Toro**  
**Judge**

Dated: Washington, D.C.  
August 12, 2020