

UNITED STATES TAX COURT
WASHINGTON, DC 20217

RAYMOND J. OWENS,)	
)	
Petitioner,)	
)	
v.)	Docket No. 20681-18.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This case was previously calendared for trial at the Court’s March 30, 2020, Chicago, Illinois, trial session. By Order dated March 12, 2020, that trial session was cancelled due to concerns relating to coronavirus (COVID-19).

On May 7, 2020, respondent filed a status report. In that report, respondent represented that on February 25, 2020, respondent mailed decision documents to petitioner and that petitioner has failed to sign and return those documents.

On June 11, 2020, the Court held a conference call with the parties discuss the status of the case. During that call, petitioner expressed interest in seeking assistance from a low-income taxpayer clinics (LITCs) and the Court provided petitioner with a list of those clinics available in the Chicago, Illinois area.

On July 21, 2020, respondent filed a status report in which respondent stated that on June 26, 2020, petitioner had contacted multiple LITCs and that “none of the clinics reached back out to him.” On August 13, 2020, the Court issued an order calendaring this case for a remote trial at the session of the Court scheduled to commence on November 16, 2020, for cases in which Chicago, Illinois, is the place of trial.

On September 8, 2020, respondent filed a Motion to Dismiss for Failure to Properly Prosecute. In that motion, respondent represents that on August 18, 2020, respondent spoke with petitioner and “schedule[d] an appointment to speak with

LITCs and pro bono legal volunteers at a Virtual Settlement Day event held on August 28, 2020” to which petitioner indicated he would be available to attend. Respondent further represents that on August 28, 2020, petitioner failed to attend the Virtual Settlement Day even though respondent made numerous attempts to contact and reach petitioner. Lastly, respondent states that petitioner’s views as to the granting of respondent’s motion to dismiss are unknown.

Upon due consideration of the foregoing, it is

ORDERED that petitioner shall show cause in writing, on or before October 14, 2020, why the Court should not grant respondent’s Motion to Dismiss for Failure to Properly Prosecute filed September 8, 2020. Failure to respond to this Order to Show Cause shall result in the granting of respondent’s motion to dismiss and entry of decision.

**(Signed) Joseph W. Nega
Judge**

Dated: Washington, D.C.
September 14, 2020