

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

RITCHIE N. STEVENS & JULIE A. KEEN	)	
STEVENS, ET AL.,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 29815-13, 9539-15.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

Petitioners have moved (1) to take deposition pursuant to Rule 74(c)(3) (motion to take deposition), Tax Court Rules of Practice and Procedure, and (2) for a continuance (motion to continue). The Court conferred with the parties by telephone today and explained its reasons for denying both motions.

Petitioners seek to depose IRS agents Joan King and Justin Bourne. Neither Ms. King nor Mr. Bourne is party to this case, and, for that reason, Rule 74(c)(3), addressing nonconsensual depositions of party witnesses upon application by written motion to the Court is inapplicable. Rule 74(2)(c) provides that a party may take the deposition of a nonparty witness without leave of court and without the consent of all the parties to a case. We shall deny petitioners' motion to take deposition as an improper motion.

Petitioners make the motion to continue so that they may fairly present their cases to the Court. Specifically, they mention the motion to take deposition and their request for recomputed deficiencies to be provided by respondent. During the telephone conference, respondent informed petitioner husband that respondent's motion for partial summary judgment, filed October 5, 2017, and served on petitioners, provided petitioners with the information they needed with respect to recomputed deficiencies. Rule 133 addresses continuances, and, in pertinent part, provides: "Continuances will be granted only in exceptional circumstances."

**SERVED Oct 26 2017**

Petitioners have failed to show exceptional circumstances. Moreover, these cases have been continued on more than one occasion, and we do not believe that the interests of justice would be served by any additional continuance.

For the reasons stated,

ORDERED that the motion to take deposition as supplemented, is denied. It is further

ORDERED that the motion to continue, as supplemented, is denied.

**(Signed) James S. Halpern  
Judge**

Dated: Washington, D.C.  
October 25, 2017