

**UNITED STATES TAX COURT  
DOCKET ENTRIES**

**Docket No.** 024872-14 L

**INDEX**

Timothy Elmes

v. COMMISSIONER OF INTERNAL REVENUE

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NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0001	10/20/2014	PF	PETITION FILED by Petr. Timothy Elmes: FEE PAID		R 11/03/2014	
 0002	10/20/2014	RQT	REQUEST FOR PLACE OF TRIAL AT MIAMI, FL by Petr. Timothy Elmes		R 11/03/2014	
 0003	12/18/2014	A	ANSWER by Resp.		P 12/18/2014	
 0004	12/19/2014	M030	MOTION FOR RECUSAL OF JUDGE by Petr. Timothy Elmes	ORD 08/14/2017	R 12/19/2014	
 0005	12/26/2014	M031	MOTION FOR REVIEW BY THE FULL COURT by Petr. Timothy Elmes	DNM 01/06/2015	R 12/26/2014	
 0006	01/06/2015	O	ORDER RESP. BY 3/9/15 SHALL FILE AN OBJECTION TO THE MOTION FOR RECUSAL OF JUDGE. PETR'S MOTION TO SET FOR A TIME AND DATE CERTAIN IS RETITLED AS A MOTION FOR REVIEW BY THE FULL COURT.		B 01/06/2015	
 0007	01/06/2015	DNM	DENIED MOTION FOR REVIEW BY THE FULL COURT by Petr. Timothy Elmes		B 01/07/2015	
 0008	02/13/2015	EA	ENTRY OF APPEARANCE by Counsel Jeffrey J. Molinaro for Petr. Timothy Elmes		B 02/13/2015	

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0009	02/27/2015	M011	MOTION FOR EXTENSION OF TIME TO 5/8/15 TO FILE OBJECTION TO PETITIONER'S MOTION FOR RECUSAL OF JUDGE by Resp.	GRM 03/02/2015	P 02/27/2015	
 0010	03/02/2015	GRM	GRANTED MOTION FOR EXTENSION OF TIME TO 5/8/15 TO FILE OBJECTION TO PETITIONER'S MOTION FOR RECUSAL OF JUDGE by Resp.		B 03/02/2015	
 0011	05/07/2015	M011	MOTION FOR EXTENSION OF TIME TO 6/8/15 TO FILE OBJECTION TO PETITIONER'S MOTION FOR RECUSAL OF JUDGE by Resp. (C/S 05/07/15) (OBJECTION)	DNM 06/03/2015	P 05/07/2015	
 0012	05/07/2015	OPPO	OPPOSITION TO MOTION FOR EXTENSION OF TIME TO 6/8/15 TO FILE OBJECTION TO PETITIONER'S MOTION FOR RECUSAL OF JUDGE by Petr. Timothy Elmes		R 05/07/2015	
 0013	06/02/2015	M014	MOTION FOR LEAVE TO FILE OUT OF TIME NOTICE OF OBJECTION TO MOTION FOR RECUSAL OF JUDGE by Resp. (C/S 06/02/15)	GRM 06/03/2015	P 06/02/2015	
 0014	06/02/2015	MISL	NOTICE OF OBJECTION TO MOTION FOR RECUSAL OF JUDGE by Resp. (ELOGGED) (C/S 06/02/15)		P 06/02/2015	
 0015	06/03/2015	DNM	DENIED MOTION FOR EXTENSION OF TIME TO 6/8/15 TO FILE OBJECTION TO PETITIONER'S MOTION FOR RECUSAL OF JUDGE by Resp.		B 06/03/2015	
 0016	06/03/2015	GRM	GRANTED MOTION FOR LEAVE TO FILE OUT OF TIME NOTICE OF OBJECTION TO MOTION FOR RECUSAL OF JUDGE by Resp.		B 06/03/2015	
 0017	06/03/2015	OBJN	NOTICE OF OBJECTION TO MOTION FOR RECUSAL OF JUDGE by Resp.		P 06/03/2015	
 0018	06/03/2015	M000	MOTION TO ESTABLISH APPELLATE VENUE by Petr. Timothy Elmes	ORD 11/07/2017	R 06/03/2015	
 0019	06/04/2015	NODC	NOTICE OF DOCKET CHANGE OF MEMORANDUM MOTION TO ESTABLISH VENUE BY PETR. TIMOTHY ELMES FILED 06/03/2015. THE DOCKET ENTRY TEXT WAS CHANGED OR CORRECTED TO REFLECT MOTION TO ESTABLISH APPELLATE VENUE. THE DOCKET ENTRY TEXT WAS CHANGED OR CORRECTED BY ADDING (UNKNOWN).		B 06/04/2015	
 0020	06/19/2015	REPL	REPLY TO NOTICE OF OBJECTION TO MOTION FOR RECUSAL OF JUDGE by Petr. Timothy Elmes		R 06/19/2015	
 0021	05/31/2016	NDC	NOTICE OF DEATH OF COUNSEL MITCHELL S. FUERST, ESQ. by Petr. Timothy Elmes		R 05/31/2016	
 0022	06/09/2016	O	ORDER PETR. COUNSEL MITCHELL FUERST IS WITHDRAWN AS COUNSEL OF RECORD.		B 06/09/2016	
 0023	02/06/2017	NCA	NOTICE OF CHANGE OF ADDRESS by Counsel Joseph A. DiRuzzo, III		R 02/06/2017	
 0024	02/06/2017	NCA	NOTICE OF CHANGE OF ADDRESS by Counsel Jennifer Correa Riera		B 02/06/2017	
 0025	02/06/2017	NCA	NOTICE OF CHANGE OF ADDRESS by Counsel Christopher J. Rajotte		B 02/06/2017	
 0026	02/06/2017	NCA	NOTICE OF CHANGE OF ADDRESS by Counsel Jeffrey J. Molinaro		B 02/06/2017	
 0027	04/09/2017	NCAP	NOTICE OF CHANGE OF ADDRESS AND TELEPHONE NUMBER by Counsel Joseph A. DiRuzzo, III		R 04/09/2017	
 0028	08/14/2017	O	ORDER RESPONDENT'S BY 9/5/17 SHALL FILE AN OBJECTION TO PETITIONER'S MOTION TO ESTABLISH APPELLATE VENUE. PETITIONER'S MOTION FOR RECUSAL OF JUDGE IS DENIED.		B 08/14/2017	

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0029	08/21/2017	NNOB	NOTICE OF NO OBJECTION TO MOTION TO ESTABLISH APPELLATE VENUE by Resp.		P 08/21/2017	
 0030	09/07/2017	OAJ	ORDER THAT CASE IS ASSIGNED TO S.T. JUDGE CARLUZZO . SOLELY FOR THE PURPOSE OF DISPOSITION OF PETITIONER'S MOTION TO ESTABLISH APPELLATE VENUE.		B 09/08/2017	
 0031	09/30/2017	M090	MOTION TO REMAND by Petr. Timothy Elmes	MNA 10/06/2017	R 09/30/2017	
 0032	10/03/2017	M112	MOTION TO WITHDRAW AS COUNSEL by Jennifer Correa Riera, Jeffrey J. Molinaro & Christopher J. Rajotte for Petr. Timothy Elmes (NO OBJECTION)	GRM 10/13/2017	R 10/03/2017	
 0033	10/06/2017	ADED	FIRST AMENDED MOTION TO REMAND by Petr. Timothy Elmes (OBJECTION)	ORD 07/12/2019	R 10/06/2017	
 0034	10/13/2017	GRM	GRANTED MOTION TO WITHDRAW AS COUNSEL by Counsels Jennifer Correa Riera, Christopher J. Rajotte & Jeffrey J. Molinaro		B 10/13/2017	
 0035	11/07/2017	O	ORDER PETR'S MOTION TO ESTABLISH APPELLATE VENUE IS DENIED.	GD 11/07/2017	B 11/09/2017	
 0036	11/30/2017	NSA	NOTICE OF SUPPLEMENTAL AUTHORITY by Petr. Timothy Elmes (EXHIBIT)		R 11/30/2017	
 0037	01/03/2018	O	ORDER RESPONDENT BY 3/7/18 SHALL FILE AN OBJECTION TO PETITIONER'S FIRST AMENDED MOTION TO REMAND.		B 01/04/2018	
 0038	03/05/2018	OBJE	OBJECTION TO FIRST AMENDED MOTION TO REMAND by Resp.		P 03/05/2018	
 0039	06/21/2018	NSA	NOTICE OF SUPPLEMENTAL AUTHORITY by Petr. Timothy Elmes		R 06/21/2018	
 0040	09/11/2018	OAJ	ORDER THAT CASE IS ASSIGNED TO JUDGE GERBER . SOLELY FOR DISPOSITION OF PETITIONER'S FIRST AMENDED MOTION TO REMAND.		B 09/11/2018	
 0041	09/11/2018	EA	ENTRY OF APPEARANCE by Counsel Daniel M. Lader for Petr. Timothy Elmes		B 09/11/2018	
 0042	09/11/2018	M121	MOTION FOR JUDGMENT ON THE PLEADINGS by Petr. Timothy Elmes (OBJECTION)	ORD 07/12/2019	R 09/11/2018	
 0043	09/17/2018	O	ORDER PETITIONER BY 10/5/18 SHALL FILE A SUPPLEMENT TO MOTION TO REMAND AND RESPONDENT SHALL FILE A SUPPLEMENT TO OBJECTION TO MOTION TO REMAND.		B 09/18/2018	
 0044	10/05/2018	SUPM	FIRST SUPPLEMENT TO OBJECTION TO FIRST AMENDED MOTION TO REMAND by Resp.		P 10/05/2018	
 0045	10/05/2018	SPML	FIRST SUPPLEMENTAL FIRST AMENDED MOTION TO REMAND by Petr. Timothy Elmes	ORD 07/12/2019	R 10/05/2018	
 0046	10/18/2018	OAJ	ORDER THAT CASE IS ASSIGNED TO JUDGE GERBER .		B 10/19/2018	
 0047	10/24/2018	O	ORDER RESPONDENT BY 11/26/18 SHALL FILE A RESPONSE TO PETITIONER'S MOTION FOR JUDGMENT ON THE PLEADINGS.B		B 10/24/2018	
 0048	11/20/2018	OBJE	OBJECTION TO MOTION FOR JUDGMENT ON THE PLEADINGS by Resp.		P 11/20/2018	
 0049	01/11/2019	M115	MOTION FOR LEAVE TO FILE REPLY TO OBJECTION TO MOTION FOR JUDGMENT ON THE PLEADINGS by Petr. Timothy Elmes	GRM 02/08/2019	R 01/11/2019	
 0050	01/11/2019	MISL	REPLY TO OBJECTION TO MOTION FOR JUDGMENT ON THE PLEADINGS by Petr. Timothy Elmes (ELOGGED)		R 01/11/2019	
 0051	02/08/2019	GRM	GRANTED MOTION FOR LEAVE TO FILE REPLY TO OBJECTION TO MOTION FOR JUDGMENT ON THE PLEADINGS by Petr. Timothy Elmes		B 02/08/2019	

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0052	02/08/2019	REPL	REPLY TO OBJECTION TO MOTION FOR JUDGMENT ON THE PLEADINGS by Petr. Timothy Elmes		R 02/08/2019	
 0053	07/12/2019	O	ORDER THAT PETIITONER'S MOTION FOR JUDGMENT ON THE PLEADINGS, AS SUPPLEMENTED, IS DENIED. PETITIONER'S FIRST AMENDED MOTION TO REMAND, AS SUPPLEMENTED, IS DENIED. THIS CASE IS RESTORED TO THE GENERAL DOCKET FOR TRIAL OR OTHER DISPOSITION.	GD 07/12/2019	B 07/17/2019	