

UNITED STATES TAX COURT
WASHINGTON, DC 20217

PA

OVADIA MERON & GALIT MERON,)
)
 Petitioner,)
)
 v.) Docket No. 9172-11.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

In our order dated July 5, 2013, we stated:

On April 19, 2011, petitioners filed their petition. As to petitioner Galit Meron only, the petition alleges: "Petitioner Galit Meron avers that she is an Innocent Spouse as she had no knowledge of nor received any benefit from any of the taxable income alleged by the Commissioner to have been received." On July 3, 2013, respondent filed a status report alleging facts that, if true, would appear to show that petitioners have failed to prosecute the innocent spouse claim. It is therefore

ORDERED that, no later than July 24, 2013, petitioners shall show cause why the petition should not be dismissed in part for failure properly to prosecute, to the extent the petition seeks innocent spouse relief. Petitioners' response shall also show why petitioners' counsel does not have a conflict of interest when representing both spouses in this case.

Petitioners moved to extend that deadline to August 7, 2013, and the Court granted the motion. Petitioners moved again to extend that deadline to September 11, 2013, and the Court granted the motion. Petitioners moved for a third time to extend the deadline to October 11, 2013; and in its order dated September 13, 2013, the Court stated:

SERVED Dec 26 2013

By order of July 5, 2013, we directed petitioners to "show cause why the petition should not be dismissed in part for failure properly to prosecute, to the extent the petition seeks innocent spouse relief. Petitioners' response shall also show why petitioners' counsel does not have a conflict of interest when representing both spouses in this case." On September 11, 2013, petitioners filed the latest in a series of motions requesting extensions of time to file that response, alleging unspecified "medical issues". It is

ORDERED that, no later than September 23, 2013, petitioners shall supplement their motion, and in that supplement they shall (a) specify the medical issues, (b) attach documentary support from a medical care provider, and (c) make a showing that the granting of a further extension will actually facilitate the filing of a substantive response by the requested date, rather than the mere postponement of activity in this case. If petitioners can report as to one of the issues required by the July 5 order and not the other, then they shall do so.

Petitioners have made no filings since then. It is therefore

ORDERED that the Court's order to show cause dated July 5, 2013, is hereby made absolute, and the petition is hereby dismissed in part for failure properly to prosecute, to the extent the petition seeks "innocent spouse" relief under section 6015.

(Signed) David Gustafson
Judge

Dated: Washington, D.C.
December 26, 2013