

UNITED STATES TAX COURT
WASHINGTON, DC 20217

KVC

ANSON D. MASSEY &)
KERSULYN D. AUGILLARD,)
)
Petitioners,)
)
v.) Docket No. 12410-13
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent.)

ORDER

This case is calendared for trial on the June 2, 2014, Houston, Texas trial session.

Respondent filed a Motion to Dismiss for Lack of Prosecution on May 29, 2014, asking the Court to dismiss this case for lack of prosecution and find in its order that there are deficiencies, additions to tax and penalties due from petitioners as set forth in the Deficiency Notice. Respondent's counsel states he has not been able to contact petitioners to determine if they object to the granting of this motion. The Court notes that motions to dismiss for lack of prosecution are generally handled at the calendar call on the first day of the session to give petitioners an opportunity to appear. Thus, this motion is premature.

Upon due consideration and for cause, it is

ORDERED that respondent's Motion to Dismiss for Lack of Prosecution is denied without prejudice to renew.

(Signed) Diane L. Kroupa
Judge

Dated: Washington, D.C.
May 29, 2014

SERVED May 30 2014