

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

EZ LUBE, LLC, EZL-1 INVESTMENTS, INC.,)	
A PARTNER OTHER THAN THE TAX)	
MATTERS PARTNER,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 18021-13.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	

ORDER

This case was on the Court’s November 17, 2014 trial calendar for Los Angeles, but the Court continued it because the parties had reached a deal. Or maybe not—at a status report during the calendar call, petitioner asserted that it had settled the case, but respondent disagreed. The Court then added it to the February 23 trial calendar. There are three pending motions, which the Court discussed with the parties in a teleconference on January 22, 2015. Respondent doesn’t object to petitioner’s motion to appoint a new tax matters partner, so we will grant that.

Respondent filed two motions seeking clearly discoverable information but which petitioner opposes on timeliness grounds. He contends that these motions are untimely because they were not filed by the deadline applicable to cases on last year’s November calendar. Our default rule is that discovery motions must be filed by 45 days before the calendar call. There is nothing in the rules to suggest that this default rule does not also apply to cases originally on a different calendar.

It is therefore

ORDERED that petitioner's motion to appoint a new tax matters partner is granted, and Michael Dobson is substituted as the tax matters partner in this case. It is also

ORDERED that respondent's motions to compel are granted, and petitioner shall, on or before February 5, 2015, serve on counsel for respondent answers to each interrogatory served on petitioner on December 12, 2014; and produce those documents requested in respondent's request for the production of documents served on petitioners on December 12, 2014.

**(Signed) Mark V. Holmes
Judge**

Dated: Washington, D.C.
January 26, 2015