

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

SHONA S. PENDSE,)	
)	
Petitioner,)	
)	
v.)	Docket No. 25665-17.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

Now before the Court is petitioner’s motion to calendar this case for trial this month. We will deny the motion.

This case was scheduled to be tried at a Boston session of this Court on April 1, 2019, but at the joint request of the parties, it was continued. The place of trial was changed to Washington, D.C., and the case was thereafter scheduled to be tried at a trial session beginning September 16, 2019. Petitioner wants a more prompt trial, and she says that she must be out of the country from June 2019 through August 2020. She therefore requested that the case be set for trial at a special trial session in Washington beginning May 21, 2019, at which the undersigned judge will coincidentally be presiding. Respondent objects. Counsel states that he received information from petitioner in April that prompted an inquiry by which he learned of a related refund case that is pending in U.S. district court, that involves a different taxpayer, and that is being handled by the U.S. Department of Justice. Counsel states that it is necessary to coordinate the two cases and that he cannot be ready for trial in this case in May 2019. Petitioner does not dispute the relatedness of the cases but maintains that respondent should have known about the related case already and should now be ready to proceed.

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Even if we were otherwise inclined to grant petitioner's motion, it might not be practical to try to fit this case into the special trial session beginning May 21, 2019. A special trial session is set based upon the anticipated situation and needs of the case being scheduled, and in this instance the other case set for that session is likely to use all of the available time in that session. Moreover, respondent's counsel's expressed need to coordinate this case with the refund case is plausible, and while perfect coordination of information between Chief Counsel and the various units of the IRS--and between Chief Counsel and the Department of Justice--might bring efficiencies, it would do so at a sometimes great cost, so we do not fault Chief Counsel nor his client agency for counsel's unawareness of the related case before petitioner disclosed it to him.

Because we will deny the motion to calendar, this case remains on the calendar for the regular trial session in Washington, D.C., beginning September 16, 2019. However, we do not overlook petitioner's scheduling difficulty with that trial session, and this order is without prejudice to any motion petitioner might make to continue this case from that trial session. We would consider any such motion on its merits. It is

ORDERED that petitioner's motion to calendar is denied.

**(Signed) David Gustafson
Judge**

Dated: Washington, D.C.
May 2, 2019