

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

DARLINE AUGUSTINE,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 12248-18 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

The Commissioner filed a motion for summary judgment (Doc. 7) in this “collection due process” (“CDP”) case. We ordered petitioner Darline Augustine to file a response by March 1, 2019, and we did our best to explain the nature of the IRS’s motion and what she should state in a response. (See Doc. 9.) Ms. Augustine requested more time to submit her response (see Doc. 13), so we gave her until April 15, 2019 (see Doc. 14). On that date she filed a one sentence letter (Doc. 15) that did not respond substantively to the motion. By order of April 22, 2019 (Doc. 17), we allowed her to file a supplemental response by no later than May 6, 2019. On April 29, 2019, we received from Ms. Augustine another letter (Doc. 18), which informed us that she is getting the help of a Low Income Tax Clinic, and which states: “With regard to the reply to the summary judgment, I will have to get assistance from a low income legal service. I am not an attorney and legal language is quite opaque to me.” No attorney from an LITC has filed an entry of appearance in this case.

Ms. Augustine’s letters have asserted that she wants to appear before the Tax Court. Trials are conducted, however, to resolve disputes of fact. If there are no material facts that are disputed, then there is no need for a trial. The Commissioner’s motion purports to show that no trial is needed in this case because (the motion says) the undisputed facts show that the IRS is entitled to prevail. To preserve her opportunity for a trial, Ms. Augustine must show why we

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should not grant the Commissioner's motion. We will give her one more opportunity to do so. It is

ORDERED that, no later than June 3, 2019, Ms. Augustine shall file any supplemental response to the Commissioner's motion that she wishes to file. If she intends to obtain the assistance of an LITC, then she will need to obtain it in time to meet that deadline. In the absence of the entry of an appearance by an attorney representing Ms. Augustine, we would not expect to grant her any further extension of this deadline. It is further

ORDERED that, no later than June 24, 2019, the Commissioner shall file a reply to Ms. Augustine's supplemental response, if she files one; or, if she does not file a supplemental response, then the Commissioner shall file a status report so stating.

**(Signed) David Gustafson**  
**Judge**

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