

UNITED STATES TAX COURT
WASHINGTON, DC 20217

PA

JOSEPH MICHAEL BALINT,)
)
Petitioner,)
)
v.) Docket No. 21452-16L.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

This case is calendared for trial at the Tampa, Florida trial session commencing November 18, 2019. On June 18, 2019, the Court issued a Notice of Trial along with a Standing Pretrial Order. The Standing Pretrial Order directs each party to file a pretrial memorandum no later than 14 days before the date of the trial session, addressing (among other things) the facts and legal authorities relevant to this case. Upon consideration of the parties' First Stipulation of Facts, filed July 3, 2019, and the parties' Stipulation of Settled Issues, filed September 9, 2019, the Court concludes that pretrial briefing addressing the impact of Roberts v. Commissioner, 141 T.C. 569 (2013), would aid the Court in analyzing the issues involved in this case.

The foregoing considered, it is

ORDERED that, in addition to the other items required by the Standing Pretrial Order, each party's pretrial memorandum shall address the impact of Roberts v. Commissioner, 141 T.C. 569 (2013), on the issues presented in this case.

Mr. Balint's attention is also directed to the tax clinic information attached to this Order.¹ Although the Tax Court does not endorse or recommend any particular

¹The information in the attachment is excerpted from the list of tax clinics participating in the Tax Court's Clinical Program, which may be found on the Court's website at <https://www.ustaxcourt.gov/clinics/clinics.pdf>. Additional clinics may be found on the Internal Revenue Service (IRS) website at <https://taxpayeradvocate.irs.gov/about/litc>. These tax clinics are not part of the IRS or the Tax Court.

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tax clinic, Mr. Balint may be able to obtain useful assistance in prosecuting his case, free of charge, from one of the clinics.

(Signed) Joseph H. Gale
Judge

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

LOW INCOME TAXPAYER CLINICS (LITCs)

State	City/Place of Trial	Organization and Address	Contact Information
FLORIDA	Tampa	Bay Area Legal Services, Inc. ** 701 Tillman Place, Suite 300 Plant City, FL 33566	813-232-1343
		Gulfcoast Legal Services 501 First Avenue North, Suite 420 St. Petersburg, FL 33701	727-821-0726 800-230-5920
		Florida Rural Legal Services, Inc. 3210 Cleveland Ave, Suite #101 Fort Myers, FL 33901	888-582-3410 239-334-4554

** means the city only holds trials for small tax cases*

*** means the clinic only represents taxpayers who have elected the small tax case procedure*