

Mr. Demmons's attention is also directed to a document that was attached to the Court's previously issued Standing Pretrial Order regarding opportunities for petitioners without an attorney to obtain free legal counsel. For convenience, a copy of this document is attached to this Order.

Finally, Mr. Demmons is advised that the arguments he has advanced thus far in his request for a collection due process hearing and in his Petition filed with this Court are frivolous. Pursuant to I.R.C. section 6673, whenever it appears to the Tax Court that proceedings before it have been instituted or maintained by the taxpayer primarily for delay, or the taxpayer's position in such proceeding is frivolous or groundless, the Tax Court may impose a penalty on the taxpayer of up to \$25,000. Mr. Demmons is hereby warned that in the event he persists in maintaining frivolous arguments in this proceeding he may be subject to a penalty under I.R.C. section 6673 of up to \$25,000.

To resolve the IRS's motion for summary judgment, it is

ORDERED that no later than January 10, 2020, Mr. Demmons shall file with the Court and serve on the IRS a response to the IRS's Motion for Summary Judgment. It is further

ORDERED that action on the IRS's Motion for Summary Judgment will be held in abeyance until after January 10, 2020.

(Signed) Joseph H. Gale
Judge

~~~~~

Dated: Washington, D.C.  
December 13, 2019

What is a motion for summary judgment? How should I respond to one?

**The motion.** A motion for summary judgment requests a ruling from a judge on some or all of the issues in a case before trial. If a motion for summary judgment is filed, the judge will review the documents submitted by the parties and consider whether the case can be decided without a trial. The party filing the motion must show that there is no genuine dispute of any important fact and that the party filing the motion is entitled to judgment in their favor as a matter of law. See Rule 121.

**Your response.** If the Court orders you to file a response to a motion for summary judgment, your response must: specify which factual statements in the motion for summary judgment you dispute, state what you contend the actual facts are, and cite the specific evidence that you rely on to support your factual contentions. That is, you must do more than deny or disagree with the motion. Instead, you must set forth specific facts that establish there is a factual dispute and that a trial is necessary to resolve that dispute. It is not enough merely to claim that a fact is in dispute. You must support your claim that there is a question about a material fact (or facts) by submitting with your response the evidence on which you rely.

**Your evidence.** Your supporting evidence may include your own sworn affidavit or unsworn declaration given under penalty of perjury. (Form 18, Unsworn Declaration under Penalty of Perjury). Your declaration can state facts about which you have personal knowledge. If your evidence includes documents, then you should submit those with your response (preferably numbered as Exhibits), and your declaration should identify and authenticate those documents. Your supporting evidence may also include other affidavits, stipulations, admissions, answers to interrogatories, or deposition transcripts.

**Legal disputes.** A motion for summary judgment may involve not only factual disputes but also legal disputes. If you disagree with the IRS's explanation of the law that applies to your case, you should explain your disagreement and cite the statutes, regulations, or other authorities that apply to your case.

**Failure to respond.** If the IRS files a motion for summary judgment in your case and the Court orders you to file a response, then your failure to file a response may be grounds for granting the motion. See Rules 121(d) and 123(b).

**Results of summary judgment.** If a motion for summary judgment is granted in favor of the IRS, then there will be no trial, and a judgment will be entered against you. Similarly, if you file a motion for summary judgment and it is granted, then there will be no trial, and a judgment will be entered in your favor.

## **DO YOU NEED HELP WITH YOUR TAX COURT CASE?**

Dear Tax Court Petitioner:

The United States Tax Court is forwarding this notice because you have requested **Columbia, South Carolina** as your place of trial and you are not represented by counsel.

There is a tax clinic in your area that may represent you free of charge if you meet certain qualifications. If the tax clinic agrees to assist or represent you, the tax clinic can advise and assist you in resolving your case by settlement or trial. The tax clinic is **NOT** part of either the Internal Revenue Service or the United States Tax Court. Languages other than English may be offered by a tax clinic. However, all Tax Court proceedings are conducted in English. The tax clinic that serves the city requested for your trial is:

**South Carolina Legal Services**

**The Low Income Taxpayer Clinic**

**701 S. Main Street**

**Greenville, SC 29601-2569**

**\*Offices also located in Charleston, Columbia, Conway, Florence, Greenwood, Orangeburg, Rock Hill, and Spartanburg. Please call the phone number below for assistance.**

**Statewide Contact Number: Toll Free 1-888-346-5592**

You should contact a tax clinic **as soon as possible** to inquire about possible representation in your case. Delay in contacting a clinic may make it more difficult for the clinic to assist you or for you to properly prepare your case. The United States Tax Court does not recommend a particular tax clinic. However, the Court encourages you to contact a tax clinic.

# **¿NECESITA AYUDA CON SU CASO EN EL TRIBUNAL TRIBUTARIO?**

Estimado Solicitante del Tribuna Tributario:

El Tribunal Tributario de los Estados Unidos le está enviando este aviso porque usted no está representado por un abogado y ha solicitado a **Columbia, Carolina del Sur** como lugar para su juicio.

Hay una clínica de impuestos en su área que puede representarlo a usted de forma gratuita, si usted cumple con ciertos requisitos. Si la clínica de impuestos acepta asistirlo o representarlo a usted, la clínica de impuestos puede asesorar y ayudar en la solución de su caso mediante un acuerdo o juicio. Las clínicas de impuestos no son parte del Servicios de Impuestos Internos, o del Tribunal Tributario de los Estados Unidos. Servicios en otros idiomas aparte del inglés pueden ser ofrecidos por la clínica de impuestos. **Sin embargo, todos los procedimientos del Tribunal Tributario se llevan a cabo en inglés.** La clínica de impuestos que sirve en la ciudad donde usted solicitó que su juicio sea celebrado es:

**Servicios Legales de Carolina del Sur  
Clínica para Contribuyentes de bajos recursos  
701 S. Main Street  
Greenville, SC 29601-2569**

**\*También hay oficinas localizadas en Charleston, Columbia, Conway, Florence, Greenwood, Orangeburg, Rock Hill, y Spartanburg. Por favor, para asistencia llame al número que aparece en la parte de abajo. Numero de contacto para todo el estado: Llamadas gratuitas 1-888-346-5592**

Usted debe comunicarse con la clínica de impuestos **tan pronto como sea posible** para solicitar información sobre posible representación en su caso. Demorarse en comunicarse con la clínica de impuestos, puede hacer que sea más difícil para que la clínica lo asista a usted, o para que usted pueda prepararse adecuadamente para su caso. El Tribunal Tributario de los Estados Unidos no recomienda una clínica de impuesto en particular. Sin embargo, el Tribunal lo invita a ponerse en contacto con la clínica de impuestos.