

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ESTATE OF EILEEN A. O'MALLEY,)	
DECEASED, MARY A. SHANNON,)	
EXECUTOR,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 18633-13.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On June 15, 2020, the parties each filed separate status reports. Both parties report that they have engaged in multiple settlement discussions to which respondent has presented a settlement proposal to petitioner in this case a few months ago. The parties each represented that petitioner will provide a counter-proposal in and around July 30, 2020. Petitioner states that the parties are working on a stipulation of settled issues and a stipulation of facts. Petitioner’s statement also appears contrary to another statement by the petitioner that a joint status report was not filed “because of disagreement over the essential” facts surrounding the status report.

The record shows that petitioner commenced this case on August 12, 2013, and since that time the case has developed into a lengthy docket record. Upon review of the parties’ status report it is clear that the parties differ in their characterization of the facts and the status of this case. The Court is concerned about the seeming lack of progress by the parties’ with respect to their settlement negotiations. Therefore the Court will give the parties one last opportunity to work together in good faith to narrow the issues in an effort to settle this case.

Upon due consideration and for cause, it is

ORDERED that on or before July 30, 2020, petitioner shall present to respondent a counter-proposal. Petitioner shall file a status report with the Court informing whether or not the counter-proposal was submitted to respondent's counsel. It is further

ORDERED that on or before September 30, 2020, the parties shall file a joint status report (or separate reports if a joint report is not possible) informing the Court on the then present status of the case. The parties shall report on the preparation of trial, narrowing the issues, preparation of the stipulation of facts or making progress towards settlement. The parties shall identify the meetings the parties have held (or scheduled) toward the preparation of the stipulation of facts and/or their efforts to settle the case. It is further

ORDERED that if the case has not been settled, the parties shall file a comprehensive Stipulation of Facts with exhibits no later than November 2, 2020. It is further

ORDERED that, if a party believes that a telephone conference would be helpful at any point, it may telephone the chambers of the undersigned judge immediately and request such a conference.

**(Signed) Joseph W. Nega
Judge**

Dated: Washington, D.C.
June 24, 2020