



UNITED STATES TAX COURT

Washington, D.C. 20217

August 30, 2019

Petitioners,)
v.) Docket No.
COMMISSIONER OF INTERNAL REVENUE,)
Respondent)
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Trial At: Room 1167, Edward R. Roybal
Center & Federal Building
255 E. Temple Street
Los Angeles, CA 90012

NOTICE SETTING CASE FOR TRIAL

The parties are hereby notified that this case is set for trial at the Trial Session beginning at 10:00 AM on Monday, January 27, 2020. The calendar for that Session will be called at that date and time, and the parties are expected to be present and to be prepared to try the case. Your failure to appear may result in dismissal of the case and entry of decision against you.

The Court will set the time for each trial at the end of the calendar call. In setting trial times the Court attempts to accommodate the parties, but the final determination of trial times rests in the Court's discretion.

Your attention is called to the requirements set out in the Standing Pretrial Order that is served with this notice, including the following:

- **Stipulation of Facts.** If the case cannot be settled, the parties, before trial, **must agree in writing** to all facts and all documents about which there should be no disagreement. The stipulation signed by all parties should be submitted at the calendar call on January 27, 2020.
- **Exchange of Documents.** No later than January 13, 2020, each party must provide to the other all the documents or materials that the party expects to offer into evidence at trial and that are not included in the stipulation.
- **Pretrial Memorandum and Witness Identification.** No later than January 13, 2020, each party must serve on the other party and file a pretrial memorandum that, among other things, **identifies the witnesses** that the party intends to call to testify at trial.

The parties should contact each other promptly and cooperate fully so that the necessary steps can be taken to comply with these requirements. **Your failure to cooperate may also result in dismissal of the case and entry of decision against you.**

Stephanie A. Servoss
Clerk of the Court

SERVED Aug 30 2019



UNITED STATES TAX COURT
WASHINGTON, DC
www.ustaxcourt.gov

STANDING PRETRIAL ORDER

The attached Notice Setting Case for Trial notifies the parties that this case is calendared for trial at the trial session beginning on Monday, January 27, 2020.

Communication Between the Parties. The parties shall begin discussing settlement and/or preparation of a stipulation of facts as soon as practicable. Valuation cases and reasonable compensation cases are generally susceptible of settlement, and the Court expects the parties to negotiate in good faith with this goal in mind. All minor issues should be settled so that the Court can focus on the issue(s) needing a Court decision. If a party has trouble communicating with another party or complying with this Order, the affected party should promptly advise the Court in writing, with a copy to each other party, or request a conference call for the parties and the trial Judge.

Continuances. Continuances (i.e., postponements of trial) will be granted only in exceptional circumstances. See Rule 133, Tax Court Rules of Practice and Procedure. (The Court's Rules are available at www.ustaxcourt.gov.) Even joint motions for continuance are not granted automatically.

Sanctions. The Court may impose appropriate sanctions, including dismissal, for any unexcused failure to comply with this Order. See Rule 131(b). Such failure may also be considered in relation to sanctions against and disciplinary proceedings involving counsel. See Rule 202(a).

Electronic Filing (eFiling). eFiling is required for most documents (**except the petition**) filed by parties represented by counsel in cases in which the petition is filed on or after July 1, 2010. Petitioners not represented by counsel may, but are not required to, eFile. For more information about eFiling and the Court's other electronic services, see www.ustaxcourt.gov.

To help the efficient disposition of all cases on the trial calendar:

1. **Stipulation.** It is ORDERED that all facts shall be stipulated (agreed upon in writing) to the maximum extent possible. All documents and written evidence shall be marked and stipulated in accordance with Rule 91(b), unless the evidence is to be used only to impeach (discredit) a witness. Either party may preserve objections by noting them in the stipulation. If a complete stipulation of facts is not ready for submission at the start of the trial or when otherwise ordered by the Court, and if the Court determines that this is due to lack of cooperation by either party, the Court may order sanctions against the uncooperative party.

2. **Trial Exhibits.** It is ORDERED that any documents or materials which a party expects to use (except solely for impeachment) if the case is tried, but which are not stipulated, shall be identified in writing and exchanged by the parties at least 14 days before the first day of the trial session. The Court may refuse to receive in evidence any document or material that is not so stipulated or exchanged, unless the parties have agreed otherwise or the Court so allows for good cause shown.

3. **Pretrial Memoranda.** It is ORDERED that, unless a basis of settlement (resolution of the issues) has been reached, each party shall prepare a Pretrial Memorandum containing the information in the attached form. Each party shall serve on the other party and file the Pretrial Memorandum not less than 14 days before the first day of the trial session.

4. **Final Status Reports.** It is ORDERED that, if the status of the case changes from that reported in a party's Pretrial Memorandum, the party shall submit to the undersigned and to the other party a Final Status Report containing the information in the attached form. A Final Status Report may be submitted to the Court in paper format, electronically by following the procedures in the "Final Status Report" tab on the Court's Web site or by fax sent to 202-521-3378. (Only the Final Status Report may be sent to this fax number; any other documents will be discarded.) The report must be received by the Court no later than 3 p.m. eastern time on the last business day (normally Friday) before the calendar call. The Final Status Report must be promptly submitted to the opposing party by mail, email, or fax, and a copy of the report must be given to the opposing party at the calendar call if the opposing party is present.

5. **Witnesses.** It is ORDERED that witnesses shall be identified in the Pretrial Memorandum with a brief summary of their anticipated testimony. Witnesses who are not identified will not be permitted to testify at the trial without a showing of good cause.

6. **Expert Witnesses.** It is ORDERED that unless otherwise permitted by the Court, expert witnesses shall prepare a written report which shall be submitted directly to the undersigned and served upon each other party at least 30 days before the first day of the trial session. An expert witness's testimony may be excluded for failure to comply with this Order and Rule 143(g).

7. **Settlements.** It is ORDERED that if the parties have reached a basis of settlement, a stipulated decision shall be submitted to the Court prior to or at the call of the calendar on the first day of the trial session. Additional time for submitting a stipulated decision will be granted only where it is clear that all parties have approved the settlement. The parties shall be prepared to state for the record the basis of settlement and the reasons for delay. The Court will specify the date by which the stipulated decision and any related settlement documents will be due.

8. **Time of Trial.** It is ORDERED that all parties shall be prepared for trial at any time during the trial session unless a specific date has been previously set by the Court. Your case may or may not be tried on the same date as the calendar call, and you may need to return to Court on a later date during the trial session. Thus, it may be beneficial to contact the Court in advance. Within 2 weeks before the start of the trial session, the parties may jointly contact the Judge's chambers to request a time and date certain for the trial. If practicable, the Court will attempt to accommodate the request, keeping in mind other scheduling requirements and the anticipated length of the session. Parties should jointly inform the Judge as early as possible if they expect trial to require 3 days or more.

9. **Service of Documents.** It is ORDERED that every pleading, motion, letter, or other document (with the exception of the petition and the posttrial briefs, see Rule 151(c)) submitted to the Court shall contain a certificate of service as specified in Rule 21(b), which shows that the party has given a copy of that pleading, motion, letter or other document to all other parties.

(Signed) Juan F. Vasquez
Juan F. Vasquez
Judge

Dated: **AUG 30 2019**

Trial Calendar: Los Angeles, California
Date: Monday, January 27, 2020

PRETRIAL MEMORANDUM FOR (Petitioner/Respondent)

Please type or print legibly
(This form may be expanded as necessary)

NAME OF CASE:

DOCKET NO(S):

ATTORNEYS:

Petitioner: _____ Respondent: _____
Tel. No.: _____ Tel. No.: _____

AMOUNTS IN DISPUTE:

Year(s)/Period(s) Deficiencies/Liabilities Additions/Penalties

STATUS OF CASE:

Probable Settlement _____ Probable Trial _____ Definite Trial _____

CURRENT ESTIMATE OF TRIAL TIME: _____

MOTIONS YOU EXPECT TO MAKE: (Title and brief description)

STATUS OF STIPULATION OF FACTS: Completed _____ In Process _____

ISSUES:

WITNESS(ES) YOU EXPECT TO CALL:

(Name and brief summary of expected testimony)

SUMMARY OF FACTS:

(Attach separate pages, if necessary, to inform the Court of facts in chronological narrative form)

BRIEF SYNOPSIS OF LEGAL AUTHORITIES:

(Attach separate pages, if necessary, to discuss fully your legal position)

EVIDENTIARY PROBLEMS:

DATE: _____

Petitioner/Respondent

Trial Judge: **Judge Juan F. Vasquez**
United States Tax Court, Room 406
400 Second Street, N.W.
Washington, D.C. 20217
(202) 521-0778



UNITED STATES TAX COURT

Washington, D.C. 20217

12/16/2019

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Petitioners,)
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COMMISSIONER OF INTERNAL REVENUE,)
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Trial At: Room 1167, Edward R. Roybal
Center & Federal Building
255 E. Temple Street
Los Angeles, CA 90012

NOTICE

The parties are reminded that this case is calendared for trial or hearing at the Trial Session beginning **January 27, 2020**. This case will remain on the Court's trial calendar unless both parties sign an agreed decision and submit it to the Court, or unless the Court otherwise notifies the parties that it is taking this case off the trial calendar. If the case remains on the Court's trial calendar and you fail to appear at the Trial Session, the case may be dismissed.

According to the Court's records, petitioner(s) in this case is (are) not represented by counsel. The parties should consider arriving at the Court by **9:00 AM** in order to be ready for the 10 AM Calendar Call. Petitioners should identify themselves to the trial clerk (an employee of the Tax Court) when they arrive for the Trial Session. Petitioners and respondent's counsel also may use the time before the calendar call to discuss any remaining matters pertaining to the case.

Attached to this notice is a letter from a Tax Clinic(s) that provides assistance to low income taxpayers in the place of trial requested. Petitioners who have not already done so are encouraged to contact a Tax Clinic as soon as possible.

Stephanie A. Servoss
Stephanie A. Servoss
Clerk of the Court

SERVED Dec 16 2019

UNITED STATES TAX COURT

WASHINGTON, DC 20217

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)	Docket No.
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)	(Unless you are filing in
)	only one case, list only the
)	older docket number if the
)	case is consolidated with
)	other cases.)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

FINAL STATUS REPORT

This case is calendared for trial at the session of the Tax Court in Los Angeles, CA commencing on May 6, 2019.

This report is to inform the Court about a last-minute settlement or a final estimate of the likelihood of trial or its length not previously reported to the Court.

- Update to case status: Definite trial Probable settlement Probable trial Settled
- Trial is now estimated to require _____ hours or _____ days.
- This report was submitted to the Tax Court by mail or by fax to 202-521-3378 on _____ (date).

NOTE: The fax number listed above may be used only to submit a Final Status Report.

4. The undersigned certifies that a copy of this form was submitted to the opposing party by mail, e-mail, or fax on _____ (date) to _____ (address, e-mail address, or fax number) and it will be given to the opposing party at the calendar call if the opposing party is present.

NOTE: Joint reports need not be submitted to the opposing party.

_____	(and/or)	_____
Petitioner(s) or Counsel		Counsel for Respondent
Tel.: _____		Tel.: _____
Date: _____		Date: _____

Instructions For Final Status Report

The **Final Status Report** form is a simple, fill-in-the-blanks form that a party should submit to the Tax Court and to the opposing party to report a settlement of a case not previously reported to the Court or to provide final estimates of the likelihood and/or length of trial not previously reported to the Court. The parties may submit a joint **Final Status Report**.

Each party to a Tax Court case is required by the Standing Pretrial Order (issued in each case with the Notice calendaring the case for trial) to submit to the Court, no later than 14 days before a calendar call, a Pretrial Memorandum which includes an estimate of "Probable settlement", "Probable trial", or "Definite trial" and an estimate of the trial time. A party should use the **Final Status Report** to inform the Court of any final changes in information reported in the party's Pretrial Memorandum.

A copy of the **Final Status Report** form, which is printed on the back of these instructions, may be filled out and submitted to the Court by mail or faxed to 202-521-3378. Alternatively, the parties may access an electronic version of the **Final Status Report** on the Court's Internet Web site at www.ustaxcourt.gov by clicking on the "Final Status Report" tab from the menu of options. The **Final Status Report** may be completed electronically by entering the docket number for the case, the taxpayer's ZIP Code, and the information requested in lines 1 through 5. When the form is completed, it may be submitted to the Court by clicking the "Submit" option at the bottom of the page. After the form is submitted to the Court, the sender may print a copy of the **Final Status Report** which will include a confirmation number.

A **Final Status Report** submitted electronically or by fax must be received by the Court no later than 3 p.m. eastern time on the last business day before the calendar call. A **Final Status Report** also may be mailed if sent in time to be received by the Court on the last business day before the calendar call.

A **Final Status Report** must be promptly submitted to the opposing party. A **Final Status Report** may be submitted to the opposing party by mail, e-mail, or fax, and a copy of the report must be given to the opposing party at the calendar call if the opposing party is present.

The Court expects that the **Final Status Report** normally will be received by the Court during the last few business days before the first day of the trial session to ensure that the Court has the latest information; however, a **Final Status Report** may be submitted at any time earlier to report that a case has settled.

The submission of a **Final Status Report** does not (1) excuse a party from attending the calendar call without express permission from the Judge assigned to the Trial Session; or (2) serve as a substitute for properly executed decision documents.