

**UNITED STATES TAX COURT
DOCKET ENTRIES**

Docket No. 028934-10

INDEX

Bassett H. Brown & Marcela M. Brown

v. COMMISSIONER OF INTERNAL REVENUE

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NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
0001	12/27/2010	PF	PETITION Filed:Fee Paid		R 01/06/2011	
0002	12/27/2010	REQT	REQUEST for Place of Trial at Los Angeles, CA		R 01/06/2011	
0003	12/27/2010	EA	ENTRY OF APPEARANCE by Wilfred I. Aka		R 01/06/2011	
0004	03/02/2011	A	ANSWER w/exhs.		P 03/10/2011	
0005	05/04/2011	MOTR	MOTION by resp. Under Rule 37(c).	DN 06/03/2011	P 05/06/2011 B 06/03/2011	
0006	05/06/2011	NOF	NOTICE of Filing of resp. 37(c) motion. REPLY DUE: 5/26/11.		B 05/06/2011	
0007	05/31/2011	RCS	REPLY (C/S 5/31/2011) (Per CJ)			
0008	09/20/2011	NTD	NOTICE of Trial on 2/27/2012 at Los Angeles, CA.		B 09/20/2011	
0009	09/20/2011	SPTO	STANDING PRE-TRIAL ORDER attached to Notice of Trial		B 09/20/2011	
0010	12/08/2011	MOTR	MOTION by resp. to show cause under Rule 91(f). w/Exhs.	ORD 12/14/2011	P 12/13/2011	
0011	12/14/2011	O	ORDER petr. by 1/5/12 file a response showing cause why certain matters should not be deemed admitted. Resp. motion to show cause under Rule 91(f) is granted.		B 12/15/2011	
0012	01/10/2012	MOTR	MOTION BY RESP. TO COMPEL DOCUMENTS AND/OR SANCTIONS. W/EXH. (DENIED AS MOOT)	ORD 01/17/2012 ORD 08/13/2014	P 01/12/2012	
0013	01/17/2012	O	ORDER set 2/27/12 Los Angeles, CA for hearing on resp. mot. to compel re: sanctions. So much of resp. motion to compel re: documents is Granted.		B 01/19/2012	
0014	01/19/2012	O	ORDER Court's Order to Show Cause dated 12/14/11 is made absolute.		B 01/20/2012	
0015	02/13/2012	PTM	PRE-TRIAL MEMORANDUM for Resp.		P 02/14/2012	
0016	02/14/2012	PTM	PRE-TRIAL MEMORANDUM for Petr.		R 02/14/2012	

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 0017	02/27/2012	HEAR	HEARING BEFORE JUDGE HALPERN AT LOS ANGELES, CA ALSO CALLED 3/2/12. RESP. MOTION FILED 1/10/12 REGARDING SANCTIONS--C.A.V. CONTINUED--SEE ORDER.	CAV 03/02/2012		
 0018	02/27/2012	RESP	RESPONSE by petr. to Court's 12/14/11 order to show cause. (Per Judge)		R 03/09/2012	
 0019	03/02/2012	STP	STIPULATION OF SETTLED ISSUES.			
 0020	03/02/2012	OJR	ORDER that jurisdiction is retained by Judge Halpern Trial continued. Parties by 5/31/12 submit decision document or file a joint status report.		B 03/09/2012	
 0021	03/28/2012	TRAN	TRANSCRIPT of 2/27/12 received. (Cal. call)			
 0022	04/02/2012	TRAN	TRANSCRIPT of 3/2/12 received. (RECALL)			
 0023	05/31/2012	RPT	REPORT by resp.		P 06/01/2012	
 0024	06/29/2012	MOTR	MOTION by resp. for entry of decision. w/Attachment.	ORD 09/27/2012	P 07/02/2012	
 0025	07/03/2012	O	ORDER Petr. by 8/3/12 file & serve a Response to resp. motion for entry of decision.		B 07/03/2012	
 0026	08/03/2012	RESP	RESPONSE by petr. to resp. motion for entry of decision. (C/S 8/3/12)			
 0027	09/27/2012	O	ORDER set 12/10/12 Los Angeles, CA for trial. Resp. motion for entry of decision is denied.		B 10/01/2012	
 0028	09/27/2012	SPT	STANDING PRE-TRIAL ORDER attached to order.		B 10/01/2012	
 0029	11/26/2012	PTM	PRE-TRIAL MEMORANDUM for Resp.		P 11/27/2012	
 0030	11/29/2012	SUPP	SUPPLEMENTAL PRETRIAL MEMORANDUM FOR Resp.		P 11/30/2012	
 0031	12/10/2012	HEAR	HEARING before Judge Halpern at Los Angeles, CA Resp. oral motion for continuance -- See order. Resp. motion to compel documents re: Sanctions filed 1/10/12 -- C.A.V.	CAV 12/10/2012		
 0032	12/10/2012	O	ORDER Set 5/13/13 Los Angeles, CA for trial.		B 12/27/2012	
 0033	12/10/2012	SPT	STANDING PRE-TRIAL ORDER attached to order.		B 12/27/2012	
 0034	01/09/2013	TRAN	TRANSCRIPT of 12/10/12 rec'd. (Cal Call)			
 0035	05/13/2013	TRL	TRIAL before Judge Halpern at Los Angeles, CA Trial 5-14-13 & 5-15-13. Record Held Open untill 6-28-13 for the Submission of Further Stipulations. PETR. SERIATIM OPENING BRIEF DUE: 8-13-13. RESP. SERIATIM ANSWERING BRIEF DUE: 9-27-13. SUBMITTED TO JUDGE HALPERN.	SUB 05/15/2013		
 0036	05/14/2013	SUPP	SUPPLEMENTAL STIPULATION OF FACTS. w/Exhs. (Exhs. not scanned)			
 0037	06/13/2013	TRAN	TRANSCRIPT of 5-14-13 Rec'd. (TRL) (Volume 1)			
 0038	06/13/2013	TRAN	TRANSCRIPT of 5-14-13 Rec'd. (TRL) (Volume 2)			
 0039	06/13/2013	TRAN	TRANSCRIPT of 5-15-13 Rec'd. (TRL) (Volume 3)			
 0040	06/13/2013	TRAN	TRANSCRIPT of 5-15-13 Rec'd. (TRL) (Volume 4)			
 0041	06/28/2013	MISC	SECOND SUPPLEMENTAL STIPULATION OF FACTS. w/Exhs. (Per Judge)			
 0042	07/03/2013	O	ORDER that the record in this case is closed.		B 07/05/2013	
 0043	09/03/2013	O	ORDER that petrs. shall file with the court their opening brief by 9-17-13 or shall be precluded from filing an opening brief. Time is extended to 11-1-13 for respondent to file a reply brief.		B 09/05/2013	

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0044	10/17/2013	MOTP	MOTION by petr. for extension of time to 10/17/13 to file opening brief. (C/S 10/7/13) (PER JUDGE)	ORD 11/14/2013		
 0045	10/21/2013	BFP	BRIEF for petr. (PER JUDGE) (STRICKEN)	ORD 10/25/2013	R	10/22/2013
 0046	10/25/2013	O	ORDER that petrs'. opening brief filed 10/21/13 is stricken. Petrs. by 11/6/13 file a supplement to the motion for extension of time to file opening brief. A copy of this order is served on petrs. by mail at their address shown on the petition.		B	10/25/2013
 0047	11/14/2013	O	ORDER that Petrs. motion to extend time to file brief is denied. Resp. by 11/19/13 inform the Court if he wishes to file a brief. If he so wishes Resp. by 1/3/14 file his Brief. Copy of this order is served by mail on petr. at their address shown on the petition.		B	11/14/2013
 0048	11/19/2013	NOT	NOTICE by resp. of intent not to file a brief. (Per Judge)		P	11/20/2013
 0049	08/13/2014	O	ORDER SO MUCH OF RESP. MOTION TO COMPEL PRODUCTION OF DOCUMENTS THAT SEEKS THE IMPOSITION OF SANCTIONS FILED 1/10/12 IS DENIED AS MOOT.		B	08/14/2014
 0050	08/18/2014	MOP5	MEMORANDUM OPINION, JUDGE HALPERN T.C. MEMO. 2014-167 (DECISION WILL BE ENTERED UNDER RULE 155.)		B	08/18/2014
 0051	08/18/2014	O	ORDER PARTIES BY 11/18/14 SUBMIT EITHER AN AGREED COMPUTATION FOR ENTRY OF DECISION UNDER RULE 155 OR SUBMIT TO THE COURT AND SERVE ON THE OTHER PARTY THEIR COMPUTATION FOR ENTRY OF DECISION UNDER RULE 155.		B	08/20/2014
 0052	11/18/2014	M115	MOTION FOR LEAVE TO FILE FIRST AMENDMENT TO ANSWER by Resp.	ORD 12/24/2014	P	11/18/2014
 0053	11/18/2014	MISL	FIRST AMENDMENT TO ANSWER by Resp. (ELOGGED) (EXHIBIT)		P	11/18/2014
 0054	11/18/2014	COED	COMPUTATION FOR ENTRY OF DECISION by Resp. (ATTACHMENTS)		P	11/18/2014
 0055	11/20/2014	O	ORDER PETRS. BY 12/18/14 FILE AND SERVE ON RESP. A RESPONSE TO RESP. MOTION FOR LEAVE TO FILE FIRST AMENDMENT TO ANSWER.		B	11/21/2014
 0056	12/19/2014	RSP	RESPONSE TO MOTION FOR LEAVE TO FILE FIRST AMENDMENT TO ANSWER by Petrs. Bassett H. Brown & Marcela M. Brown (C/S 12/18/14)		R	12/19/2014
 0057	12/23/2014	NODC	NOTICE OF DOCKET CHANGE OF RESPONSE TO ORDER DATED 11/20/2014 BY PETRS. BASSETT H. BROWN & MARCELA M. BROWN FILED 12/19/2014. THE INCORRECT DOCUMENT TITLE SELECTION WAS CHOSEN. THE DOCKET ENTRY TEXT AND THE DOCUMENT HAVE BEEN CHANGED TO SHOW THE TITLE OF THE DOCUMENT AS A RESPONSE TO MOTION FOR LEAVE TO FILE FIRST AMENDMENT TO ANSWER.		B	12/23/2014
 0058	12/24/2014	O	ORDER RESP. MOTION FOR LEAVE TO FILE FIRST AMENDMENT TO ANSWER FILED ON 11-18-14 IS GRANTED. THE TIME IS EXTENDED TO 1-9-15 FOR PETR'S. TO FILE THEIR COMPUTATIONS FOR ENTRY OF DECISION UNDER RULE 155.		B	12/29/2014
 0059	12/24/2014	ATAN	FIRST AMENDMENT TO ANSWER by Resp.		B	12/29/2014

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 0060	01/30/2015	OAD	ORDER AND DECISION ENTERED, JUDGE HALPERN.		B 01/30/2015	
APPELLATE PROCEEDINGS						
 0061	09/28/2015	NOAP	NOTICE OF APPEAL BY PETR(S). TO U.S.C.A. 2ND CIR. (NO FEE)		B 09/28/2015	C
 0062	09/28/2015	NOFC	NOTICE OF FILING W/ COPY OF NOT. OF APP. SENT TO THE PARTIES.		B 09/28/2015	C
 0063	11/02/2015	MISC	APPELLATE FILING FEE RECEIVED AND PAID			
 0064	11/03/2015	ROA	RECORD ON APPEAL MAILED TO CLERK,U.S.C.A. 2ND CIR. (3 VOL. OF REC.)			
 0065	03/14/2016	ADLJ	U.S.C.A. 2ND CIR. MANDATE 3/14/2016 APPEAL DISMISSED FOR LOJ			
 0066	04/15/2016	RR	RECORD RETURNED ON 4/15/2016. (3 VOL. OF REC.)			
 0067	08/23/2017	EA	ENTRY OF APPEARANCE by Counsel Sharyn M. Fisk for Petrs. Bassett H. Brown & Marcela M. Brown		R 08/23/2017	
 0068	08/23/2017	M014	MOTION FOR LEAVE TO FILE OUT OF TIME MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Petrs. Bassett H. Brown & Marcela M. Brown (C/S 08/23/17) (OBJECTION) (STRICKEN)	ORD 08/25/2017	R 08/23/2017	
 0069	08/23/2017	MISL	MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Petrs. Bassett H. Brown & Marcela M. Brown (ELODGED) (C/S 08/23/17) (EXHIBITS) (OBJECTION) (STRICKEN)	ORD 08/25/2017	R 08/23/2017	
 0070	08/25/2017	O	ORDER THAT PETITIONERS' MOTION FOR LEAVE TO FILE OUT OF TIME MOTION TO VACATE DECISION FOR FRAUD ON THE COURT, AND THE LODGED MOTION TO VACATE DECISION FOR FRAUD ON THE COURT ARE HEREBY DEEMED STRICKEN FROM THE RECORD AND SHALL NOT BE VIEWABLE AS PART OF THIS CASE.		B 09/05/2017	
 0071	09/14/2017	M014	MOTION FOR LEAVE TO FILE OUT OF TIME MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Petrs. Bassett H. Brown & Marcela M. Brown (EXHIBIT) (OBJECTION)	GRM 09/22/2017	R 09/14/2017	
 0072	09/14/2017	MEMO	MEMORANDUM OF LAW IN SUPPORT OF MOTION FOR LEAVE TO FILE OUT OF TIME MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Petrs. Bassett H. Brown & Marcela M. Brown (EXHIBIT) (OBJECTION)		R 09/14/2017	
 0073	09/14/2017	MISL	MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Petrs. Bassett H. Brown & Marcela M. Brown (ELODGED) (EXHIBITS) (OBJECTION)		R 09/14/2017	
 0074	09/14/2017	MISL	MEMORANDUM OF LAW IN SUPPORT OF MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Petrs. Bassett H. Brown & Marcela M. Brown (ELODGED) (EXHIBIT) (OBJECTION)		R 09/14/2017	

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 0075	09/14/2017	NODC	NOTICE OF DOCKET CHANGE OF MOTION FOR LEAVE TO FILE OUT OF TIME MOTION TO VACATE FOR FRAUD ON THE COURT BY PETRS. BASSETT H. BROWN & MARCELA M. BROWN FILED 09/14/2017. THE DOCUMENT TITLE SELECTION INFORMATION WAS CORRECTED. THE DOCKET ENTRY TEXT AND THE DOCUMENT HAVE BEEN CHANGED TO SHOW THE TITLE OF THE DOCUMENT AS A MOTION FOR LEAVE TO FILE OUT OF TIME MOTION TO VACATE DECISION FOR FRAUD ON THE COURT.		B 09/14/2017	
 0076	09/14/2017	NODC	NOTICE OF DOCKET CHANGE OF MOTION TO VACATE FOR FRAUD ON THE COURT BY PETRS. BASSETT H. BROWN & MARCELA M. BROWN LODGED 09/14/2017. THE DOCUMENT TITLE SELECTION INFORMATION WAS CORRECTED. THE DOCKET ENTRY TEXT AND THE DOCUMENT HAVE BEEN CHANGED TO SHOW THE TITLE OF THE DOCUMENT AS A MOTION TO VACATE DECISION FOR FRAUD ON THE COURT.		B 09/14/2017	
 0077	09/14/2017	NODC	NOTICE OF DOCKET CHANGE OF MEMORANDUM IN SUPPORT OF MOTION FOR LEAVE TO FILE OUT OF TIME MOTION TO VACATE DECISION FOR FRAUD ON THE COURT BY PETRS. BASSETT H. BROWN & MARCELA M. BROWN FILED 09/14/2017. THE WRONG DOCUMENT TITLE WAS SELECTED. THE DOCUMENT AND THE DOCKET ENTRY TEXT HAVE BEEN CHANGED TO SHOW THE TITLE OF THE DOCUMENT AS A MEMORANDUM OF LAW IN SUPPORT OF MOTION FOR LEAVE TO FILE OUT OF TIME MOTION TO VACATE DECISION FOR FRAUD ON THE COURT. THE DOCKET ENTRY TEXT WAS CORRECTED BY CHANGING (EXHIBIT) TO (EXHIBITS).		B 09/14/2017	
 0078	09/14/2017	NODC	NOTICE OF DOCKET CHANGE OF MEMORANDUM IN SUPPORT OF MOTION TO VACATE DECISION FOR FRAUD ON THE COURT BY PETRS. BASSETT H. BROWN & MARCELA M. BROWN LODGED 09/14/2017. THE DOCUMENT TITLE SELECTION INFORMATION WAS CORRECTED. THE DOCKET ENTRY TEXT AND THE DOCUMENT HAVE BEEN CHANGED TO SHOW THE TITLE OF THE DOCUMENT AS A MEMORANDUM OF LAW IN SUPPORT OF MOTION TO VACATE DECISION FOR FRAUD ON THE COURT.		B 09/14/2017	
 0079	09/22/2017	GRM	GRANTED MOTION FOR LEAVE TO FILE OUT OF TIME MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Petrs. Bassett H. Brown & Marcela M. Brown		B 09/26/2017	
 0080	09/22/2017	M120	MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Petrs. Bassett H. Brown & Marcela M. Brown (EXHIBITS) (OBJECTION)	ORD 10/11/2018	R 09/26/2017	
 0081	09/22/2017	MEMO	MEMORANDUM OF LAW IN SUPPORT OF MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Petrs. Bassett H. Brown & Marcela M. Brown (EXHIBIT)		R 07/24/2018	

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 0082	09/27/2017	O	ORDER RESP. BY 10-20-17 FILE & SERVE A RESPONSE TO MOTION TO VACATE DECISION.		B 09/27/2017	
 0083	10/05/2017	O	ORDER TIME IS EXTENDED TO 11/17/17 FOR RESP. TO FILE AND SERVE ON PETRS. A RESPONSE TO PETRS. MOTION TO VACATE DECISION. PETRS. BY 12/4/17 MAY FILE A REPLY THERETO.		B 10/06/2017	
 0084	11/16/2017	OBJE	OBJECTION TO MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Resp. (EXHIBIT)		P 11/16/2017	
 0085	12/05/2017	RSP	RESPONSE TO OBJECTION TO MOTION TO VACATE DECISION FOR FRAUD ON THE COURT by Petrs. Bassett H. Brown & Marcela M. Brown		R 12/05/2017	
 0086	10/11/2018	O	ORDER PETRS. MOTION TO VACATE DECISION FOR FRAUD ON THE COURT IS DENIED.		B 10/11/2018	