Simmons v. Commissioner, 92 T. C. 69 (1989)

Interrogatories must be framed as simple, concise, and definite questions to comply with Tax Court discovery rules.

Summary

In Simmons v. Commissioner, the Tax Court addressed the propriety of interrogatories posed by the respondent to the petitioner in a tax dispute. The respondent's interrogatories required the petitioner to fill out blank tax forms and provide extensive documentation and explanations related to their tax liability. The court held that these interrogatories did not comply with Rule 71 of the Tax Court Rules of Practice and Procedure, which mandates that interrogatories be presented as single, definite questions. As a result, the court denied the respondent's motion to compel responses and granted the petitioner's motion for a protective order, emphasizing the importance of clear and specific questioning in discovery.

Facts

On February 13, 1989, the respondent filed a motion to compel the petitioner to respond to a set of interrogatories and requested sanctions for failure to respond. The interrogatories asked the petitioner to fill out blank 1040 tax forms for three years and to provide detailed documentation and explanations regarding each item on the forms. The petitioner objected to these interrogatories and, on March 3, 1989, filed a motion for a protective order, arguing that the respondent's requests did not constitute proper interrogatories under Tax Court rules.

Procedural History

The respondent filed a motion to compel responses to interrogatories on February 13, 1989. The petitioner filed a motion for a protective order on March 3, 1989. The Tax Court heard both motions and issued its opinion on April 24, 1989, denying the respondent's motion to compel and granting the petitioner's motion for a protective order.

Issue(s)

1. Whether the respondent's interrogatories complied with Rule 71 of the Tax Court Rules of Practice and Procedure.

Holding

1. No, because the respondent's interrogatories did not consist of simple, concise, and definite questions as required by Rule 71.

Court's Reasoning

© 2025 SCOTUSreports.com. All rights reserved.

The court's decision hinged on the interpretation of Rule 71, which governs interrogatories in Tax Court. The court noted that Rule 71 was modeled after Rule 33 of the Federal Rules of Civil Procedure and that both rules require interrogatories to be framed as single, definite questions. The court cited the official Tax Court note from 1974, which defined interrogatories as written questions requiring written answers. The respondent's interrogatories, which asked the petitioner to fill out tax forms and provide extensive documentation, did not meet this standard. The court referenced case law such as Jarosiewicz v. Conlisk and McNight v. Blanchard to support its position that interrogatories should be simple and definite. The court concluded that the respondent's requests were not proper interrogatories and thus did not comply with Rule 71.

Practical Implications

This decision clarifies that in Tax Court proceedings, interrogatories must be presented as clear, specific questions rather than requests to complete forms or provide extensive documentation. Attorneys should ensure that their interrogatories are concise and directly relevant to the issues at hand. This ruling may affect how discovery is conducted in tax disputes, requiring parties to be more precise in their requests for information. It also serves as a reminder to practitioners to carefully review discovery rules before crafting interrogatories. Subsequent cases may reference Simmons v. Commissioner to support arguments regarding the proper form of interrogatories in Tax Court and potentially other jurisdictions.

© 2025 SCOTUSreports.com. All rights reserved.