***Edelman v. Commissioner, 103 T. C. 705 (1994)***

A court may dismiss a case if the petitioner is a fugitive from justice, provided there is a connection between the fugitive status and the court proceedings.

**Summary**

Jon J. Edelman, convicted of tax fraud and a fugitive after escaping prison, sought to challenge his tax deficiencies in the U. S. Tax Court. The court dismissed Edelman's case, citing the fugitive dismissal rule. This rule allows courts to dismiss cases of fugitives to protect judicial integrity and ensure enforceability of judgments. The court found a connection between Edelman's fugitive status and the tax proceedings, as both stemmed from his tax fraud activities, justifying dismissal under the disentitlement theory established by Ortega-Rodriguez v. United States.

**Facts**

Jon J. Edelman was convicted of 31 counts of tax fraud and one count of conspiracy to defraud the U. S. related to his involvement in a tax shelter. He began serving a 5-year sentence but escaped from prison on September 23, 1993. While a fugitive, Edelman contested notices of deficiency issued by the Commissioner of Internal Revenue for tax years 1979, 1980, and 1981, which were related to the same tax shelter activities that led to his criminal conviction.

**Procedural History**

Edelman filed petitions in the U. S. Tax Court to challenge the tax deficiencies. After his escape, the Commissioner moved to dismiss the cases due to Edelman's fugitive status. The court heard arguments on the motions to dismiss and ultimately decided to grant the Commissioner's motions.

**Issue(s)**

1. Whether the U. S. Tax Court may dismiss a case based on the petitioner's status as a fugitive from justice.

**Holding**

1. Yes, because there is a connection between the proceedings in the Tax Court and Edelman's criminal conviction for tax fraud, justifying the application of the fugitive dismissal rule to protect judicial integrity and ensure enforceability of judgments.

**Court's Reasoning**

The court applied the fugitive dismissal rule, which has roots in cases like Smith v. United States and Molinaro v. New Jersey, allowing dismissal of cases involving fugitives due to concerns over enforceability and judicial integrity. The court

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reasoned that Edelman's refusal to submit to justice while seeking relief from the Tax Court for related civil tax deficiencies flouted the judicial process. The court distinguished this case from Ortega-Rodriguez v. United States, where the Supreme Court required a connection between fugitive status and the court's proceedings. Here, such a connection existed because both the criminal conviction and the civil tax proceedings arose from the same tax shelter activities. The court also considered policy reasons for dismissal, such as discouraging escape and promoting judicial efficiency. A dissenting opinion was not present in this case.

**Practical Implications**

This decision reaffirms that courts can dismiss civil tax cases where the petitioner is a fugitive, particularly when the fugitive status is connected to the underlying tax issues. Practitioners should advise clients that fleeing justice can lead to dismissal of related civil tax disputes, emphasizing the importance of complying with legal obligations. The ruling underscores the need for courts to maintain their dignity and efficiency, impacting how similar cases involving fugitives are handled. Subsequent cases like Friko Corp. v. Commissioner have interpreted and applied the principles from Edelman, further shaping the application of the fugitive dismissal rule in tax law.

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