

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

CIVIL MINUTES - GENERAL

Case No. **CV 17-2490 FMO (AGRx)** Date **July 19, 2017**

Title **Isaac E. and Angela Larian v. United States of America**

Present: The Honorable **Fernando M. Olguin, United States District Judge**

Vanessa Figueroa

None

None

Deputy Clerk

Court Reporter / Recorder

Tape No.

Attorney Present for Plaintiff(s):

Attorney Present for Defendant(s):

None Present

None Present

Proceedings: (In Chambers) Order to Show Cause re Consolidation of Actions

On March 30, 2017, plaintiffs Isaac E. and Angela Larian filed their Complaint in Larian v. United States of America, Case No. CV 17-2490 (C.D. Cal.). (Dkt. 1, "Larian Complaint"). The Larian Complaint alleges that plaintiffs overpaid taxes in 2004 and 2005. (See id. at p. 1). The Internal Revenue Service ("IRS") denied or has not paid plaintiffs' refund claim for legal expense deductions they sought in connection with their S corporation, MGA Entertainment, Inc. (See id. at ¶¶ 5, 7, 19, 26-27, 29, 35).

Also on March 30, 2017, plaintiffs Jahangir H. and Shirin L. Makabi filed their Complaint in Makabi v. United States of America, Case No. 17-2494 (C.D. Cal.). (Dkt. 1, "Makabi Complaint"). The Makabi Complaint alleges that plaintiffs overpaid taxes in 2004 and 2005. (See id. at p. 1). The IRS denied or has not paid plaintiffs' refund claim for legal expense deductions they sought in connection with their S corporation, MGA Entertainment, Inc. (See id. at ¶¶ 5, 7, 19, 25-26, 27, 33).

"If actions before the court involve a common question of law or fact, the court may . . . consolidate the actions[.]" Fed. R. Civ. P. 42(a)(2). The court "weighs the saving of time and effort consolidation would produce against any inconvenience, delay, or expense that it would cause." Huene v. United States, 743 F.2d 703, 704 (9th Cir. 1984). "A district court generally has 'broad' discretion to consolidate actions[.]" Pierce v. Cnty. of Orange, 526 F.3d 1190, 1203 (9th Cir.), cert. denied, 555 U.S. 1031 (2008). Accordingly, IT IS ORDERED that by no later than **July 27, 2017**, the parties shall file either a stipulation or response, not to exceed five pages, to show cause why the Larian and Makabi actions should not be consolidated.

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Initials of Preparer

vdr