

1 authorizes the Secretary to prepare tax returns for persons required to file tax returns but who fail
2 to do so. These tax returns reported income from AirCharter World on Lee's federal income tax
3 returns. For tax years 1994, 1995, 1996, 1997, 2003 and 2004, Lee filed federal income tax
4 returns reporting income from AirCharter World on his federal income tax returns filed with the
5 IRS.

6 2. The United States filed this action to reduce the tax assessments to judgment and
7 to foreclose its federal tax liens upon certain real property owed by Lee.

8 3. The United States moved for summary judgment against Lee. Lee opposes the
9 government's motion for summary judgment on the grounds that the income from AirCharter
10 World was incorrectly reported as income on his federal income tax returns. Lee contends that
11 AirCharter World, a C corporation, was required to file its own income tax returns. Lee contends
12 that the federal income tax returns incorrectly report the AirCharter World income on his
13 personal federal income tax returns for all years at issue in this lawsuit.

14 4. Lee does not dispute that he had income from AirCharter World, only that the
15 amount of the tax assessments, based on the Substitutes for Return and the personal income tax
16 returns he filed, are incorrect.

17 5. AirCharter World has not filed federal income tax returns nor has Lee filed
18 amended federal income tax returns to properly report his income.

19 6. For the reasons set forth above, the United States and Lee agree that the
20 government's motion for summary judgment may be withdrawn without prejudice and they
21 request that the Court schedule a status conference for July 10, 2009.

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23 Respectfully submitted,

24 JOSEPH RUSSONIELLO
25 United States Attorney

26 Dated: June 10, 2009 :

27 /s/ Cynthia Stier
28 CYNTHIA STIER
Assistant U.S. Attorney

Attorneys for the United States of America

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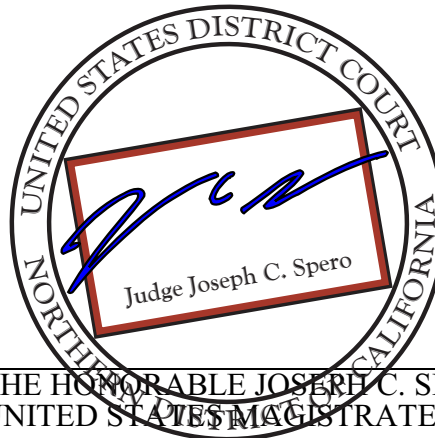
Dated: June 10, 2009 :

/s/ David Porter
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Attorney for Richard Lee

ORDER

For good cause shown, the Motion for Summary Judgment filed by the United States is dismissed without prejudice and a case management conference is scheduled for July 10, 2009, at 1:30 p.m. The parties are required to file a case management statement by July 2, 2009. In addition, the Court orders:



Dated: June 11, 2009

THE HONORABLE JOSEPH C. SPERO
UNITED STATES MAGISTRATE JUDGE