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9 UNITED STATES DISTRICT COURT
 10 NORTHERN DISTRICT OF CALIFORNIA
 11 OAKLAND DIVISION

12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15 MARY ELIZABETH MILES, ET AL.,

16 Defendants.

Civil No. 4:10-cv-02398-CW

STIPULATION TO STAY CASE
AND ~~PROPOSED~~ ORDER

17
 18 Plaintiff the United States of America (“United States”), and Defendants Mary Elizabeth
 19 Miles (“Mary Elizabeth Miles”), Kristina A. Miles-Toland, Patrick Toland, and JPMorgan Chase
 20 Bank, N.A. (collectively, the “Parties”), by and through their undersigned counsel, and pursuant
 21 to the Court’s Order dated September 5, 2012 (Doc. # 72), hereby stipulate as follows:

22 1. The United States filed this action, seeking to reduce to judgment outstanding
 23 federal tax assessments against Mary Elizabeth Miles, and to foreclose federal tax liens upon
 24 Mary Elizabeth Miles’ interest in the Subject Property, which is described in more detail in

1 paragraph 8 of the United States' Complaint, filed on May 28, 2010 (Doc. # 1).

2 2. The United States filed a Motion for Summary Judgment on January 20, 2011
3 (Doc. # 26), which the Court resolved in an Order dated March 30, 2012 (Doc. # 59). The issues
4 left unresolved for the Court's March 30th Order were scheduled for a bench trial on October 9,
5 2012.

6 3. On August 28, 2012, Mary Elizabeth Miles filed a Petition seeking Chapter 13
7 protection in the United States Bankruptcy Court for the Northern District of California, Petition
8 No. 12-32494.

9 4. Mary Elizabeth Miles filed a Notice of Bankruptcy Automatic Stay on August 29,
10 2012 (Doc. 71), asserting that the instant action is subject to the automatic stay provisions of 11
11 U.S.C. § 362.

12 5. On September 9, 2012, the Parties submitted a Stipulation requesting that the
13 Court stay the instant action pending further guidance from the Bankruptcy Court as to whether
14 the instant action may proceed without violating the automatic stay provisions of 11 U.S.C. §
15 362 (Doc. # 73).

16 6. The Court granted the Parties' Stipulation on September 10, 2012 (Doc. # 74).

17 7. On October 18, 2012, the United States filed a Motion for Relief from Stay with
18 the Bankruptcy Court, requesting that the Bankruptcy Court lift the automatic stay to allow the
19 United States to pursue its claims in the instant action.

20 8. On January 4, 2013, the Bankruptcy Court held a hearing, and, inter alia, granted
21 the United States' Motion for Relief from Stay, and also granted Mary Elizabeth Miles relief
22 from stay in order to pursue her request for relief pursuant to 26 U.S.C. § 6015(f) in the United
23 States Tax Court.

1 9. On January 8, 2013, Mary Elizabeth Miles filed a Petition in the United States
2 Tax Court, which was assigned docket number 748-13, and in which she requested relief
3 pursuant to 26 U.S.C. § 6015(f).

4 10. The Parties have conferred and agree that the instant action should be stayed
5 pursuant to 26 U.S.C. § 6015(e)(1)(B) pending resolution of Mary Elizabeth Miles' request for
6 relief pursuant to 26 U.S.C. § 6015(f) in the United States Tax Court.

7 11. The Parties also respectfully request that they be excused from the October 10th
8 Order's requirement that they file periodic status reports, and that they be required instead to file
9 a status report within 30 days of the resolution of Mary Elizabeth Miles' request for relief
10 pursuant to 26 U.S.C. § 6015(f) in the United States Tax Court.

1 Respectfully submitted,

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13 Attorneys for Defendant JPMorgan
14 Chase Bank, N.A.

Attorneys for Defendants Kristina A. Miles-
Toland & Patrick Toland

17
18 ~~PROPOSED~~ ORDER

19 Pursuant to the Stipulation of the Parties herein, and for good cause shown, it is hereby
20 ORDERED that this case is hereby stayed pending the resolution of Mary Elizabeth Miles'
21 request for relief pursuant to 26 U.S.C. § 6015(f) in the United States Tax Court. It is further
22 ORDERED that the Parties are excused from the requirement, set forth in the Court's Order
23 dated October 10, 2012 (Doc. # 76), that they file periodic status reports in this matter. It is
24 further ORDERED that the Parties are to file a joint status report no later than 30 days after the

1 resolution of Mary Elizabeth Miles' request for relief pursuant to 26 U.S.C. § 6015(f) in the
2 United States Tax Court.

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4 SO ORDERED this 1st day of March, 2013.

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6 THE HONORABLE CLAUDIA WILKEN
7 UNITED STATES DISTRICT JUDGE
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