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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,
v.
PAMELA DELA CRUZ,
Defendant.

Case No. 15-cv-05863-DMR

**ORDER REQUESTING RESPONSE
FROM UNITED STATES**

Re: Dkt. Nos. 1, 9

On December 21, 2015, the United States filed a Petition for Judicial Approval of an administrative levy by the Internal Revenue Service (“IRS”) upon the principal residence of respondent Pamela Dela Cruz to satisfy outstanding tax assessments against her for unpaid federal income taxes, penalties, interest, and other statutory additions. Docket No. 1. On December 30, 2015, the court issued a Notice of Hearing and an Order to Show Cause for Dela Cruz to file a written objection to the Petition by January 27, 2016. The Notice enumerated the three available bases for objection, and set a February 11, 2016 hearing date. Docket No. 4.

On January 28, 2016, Dela Cruz filed a written objection. Docket No. 9. Although her objection was filed one day late, the court will overlook this minor tardiness in light of her pro se status. The court construes Dela Cruz’s filing as a request for a continuance of the hearing date to May 27, 2016, as well as an assertion of the second basis for objection to the Petition, namely, that she has “other assets from which the liability can be satisfied” under 26 C.F.R. § 301.6334-1(d)(2) because she believes that she can sell the Subject Property and satisfy her outstanding tax assessments. Docket No. 9.

The United States shall **file a response by February 4, 2016** that first addresses the request for a continuance of the hearing. Dela Cruz’s requested hearing date is not available. The United States shall indicate whether it is amenable to a May 12, 2016 hearing at 11:00 a.m. In

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addition, the United States shall address whether Dela Cruz has raised a genuine issue of material fact demonstrating that she has other assets from which the liability can be satisfied by means of her anticipated funds from the sale of the Subject Property. *See* 26 C.F.R. § 301.6334-1. The United States shall cite any relevant authority in support of its position.

IT IS SO ORDERED.

Dated: January 28, 2016



Donna M. Ryu
United States Magistrate Judge