

UNITED STATES TAX COURT
WASHINGTON, DC 20217

| | | |
|--|---|----------------------|
| EZ LUBE, LLC, EZL-1 INVESTMENTS, INC., |) | |
| A PARTNER OTHER THAN THE TAX |) | |
| MATTERS PARTNER, |) | |
| |) | |
| Petitioner(s), |) | |
| |) | |
| v. |) | Docket No. 18021-13. |
| |) | |
| COMMISSIONER OF INTERNAL REVENUE, |) | |
| |) | |
| Respondent |) | |
| |) | |
| |) | |
| |) | |

ORDER

This case was originally on the Court’s November 17, 2014 trial calendar for Los Angeles, but the Court continued it because the parties seemed close to a deal. How close, and whether there was a deal at all, then became the object of disagreement and then of a summary-judgment motion by petitioner. We denied that motion earlier this year, and the parties recently reported that they need to issue subpoenas to a third party to obtain discovery that they expect will enable them to finally submit the case for decision under Rule 122.

Our Rules generally make subpoenas returnable only at trial sessions, which can be inconvenient when the division handling the case isn’t scheduled for a trial session in the city involved. The parties have suggested that this case be set for a hearing at the October 7, 2019 trial session to enable a subpoena to be served and returned by that date. The trial judge involved is amenable to this solution, so it is

ORDERED that this case is added to the Court’s October 7, 2019 calendar at 10am in Room 1167 of the Edward R. Roybal Center & Federal Building, 255 E. Temple Street , Los Angeles, CA 90012 for status conference at which any third-party subpoenas may be returnable. It is also

ORDERED that the both parties comply with Federal Rule of Civil Procedure 45(a)(4). It is also

ORDERED that respondent file a notice with Court if third parties receiving subpoenas have complied with them before the October 7, 2019 status conference. Respondent should send a courtesy copy of this filing to both the undersigned and Judge Thornton.

(Signed) Mark V. Holmes
Judge

Dated: Washington, D.C.
June 28, 2019