

UNITED STATES TAX COURT

WASHINGTON, DC 20217

PA

KEITH W. PILLICH, et al.,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket Nos. 12002-14,
	)	14649-14,
COMMISSIONER OF INTERNAL REVENUE,	)	21374-14,
	)	21577-14,
Respondent.	)	25810-14.

**ORDER**

These cases are on the Court’s April 13, 2015 trial calendar for Buffalo, New York, and were all filed by members of the Pillich family. Marsha Pillich is the wife of one petitioner and the mother of the other three. Her case is number 21577-14. The Court had consolidated all these cases, but learned at calendar call that Mrs. Pillich had filed for bankruptcy on April 6, 2015. See case no. 1-15-10652 (Bankr. WDNY April 6, 2015). That means that the automatic stay is in effect for her and we must suspend her case; it also means that we will sever it from the consolidated group.

But her bankruptcy filing is a bit unusual in that it is the *eleventh* time that she has filed a chapter 13 bankruptcy petition in the last 10 years. In each and every one of those ten cases<sup>1</sup> the Bankruptcy Court ended up dismissing her case for failure to prosecute or on her own motion. The pattern in these cases is for Ms. Pillich to file a petition but few or none of the detailed supporting schedules now usually required of bankruptcy petitioners when they file. The Bankruptcy Court or a creditor usually notices and after a few months (though in one case it took eleven) her case is dismissed without any benefit of discharge.

The effect of these serial filings is that since December 14, 2005 Mrs. Pillich has been protected by the automatic stay for approximately 44 of 112

---

<sup>1</sup> Case numbers 1-05-7011, 1-06-1677, 1-06-3097, 1-07-2443 (with Mr. Pillich), 1-08-13942, 1-09-11074, 1-10-12973, 1-12-12022, 1-14-10199, and 1-14-10605 (all Bankr. WDNY).

SERVED APR 20 2015

months -- all without ever moving very far ahead in any particular case. A check of the Bankruptcy Court's docket shows that this pattern seems to be recurring, as seen by its sending her a bankruptcy document called a "notice of deficiency." (Do not confuse this with tax law's notice of deficiency -- in bankruptcy jargon, such a notice is a form listing the missing documents that should have accompanied a bankruptcy petition.)

What, if anything, to do about this is up to the U.S. government in its role as a potential creditor. In the meantime, it is

ORDERED that docket number 21577-14 is severed from this consolidated group of cases. It is also

ORDERED that, under 11 U.S.C. section 362(a)(8), all proceedings as to petitioner Marsha Pillich are automatically stayed. It is also

ORDERED that all these cases are continued. It is also

ORDERED that on or before August 11, 2015, respondent shall file with the Court a status report describing his progress in proceeding with informal discovery on the cases not stayed, and any efforts he takes or intends to take to dismiss Mrs. Pillich's bankruptcy proceeding or lift the automatic stay currently in effect. It is also

ORDERED that this division of the Court shall retain jurisdiction over these cases.

**(Signed) Mark V. Holmes  
Judge**

Dated: Buffalo, New York  
April 13, 2015