

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

LIFE-SKILLS SCHOOL, LTD.,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 10114-19 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	
	)	

**ORDER**

This case is on the Court’s October 19, 2020 trial calendar for New York City, and arises from a notice of federal tax lien that respondent issued to collect two quarters’ taxes from petitioner. That turned out to be only a surface phenomenon -- several other quarters and years are involved. And the particular problem is that one of petitioner’s employees was embezzling money to pay taxes owed by a completely different entity. That now-former employee has since paid restitution, which has led to a complex tangle of credits, overpayments, and assessments. After a brief review, the Court concluded that turning this tangle over to accountants and revenue agents would be likelier to lead to its unraveling than leaving it with the lawyers. As a result, it is

ORDERED that this case is stricken from the October 19, 2020 calendar and this division of the Court retains jurisdiction over it. It is also

ORDERED that the parties file a joint status report on or before January 8, 2021 to describe the progress they have made in settling the case at IRS Appeals.

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

Dated: Washington, D.C.  
September 11, 2020