

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**
Case No. 9:21-82056-CIV-CANNON

CELIA R. CLARK,

Plaintiff,

v.

UNITED STATES OF AMERICA; THE
INTERNAL REVENUE SERVICE,

Defendants.

JOINT NOTICE OF SETTLEMENT AND MOTION TO STAY HEARING

Plaintiff Celia R. Clark and the Defendants the United States of America and the Internal Revenue Service¹, by and through their undersigned counsel and in compliance with the Court's Scheduling Order (ECF No. 17), jointly notify the Court as follows:

1. The parties have reached proposed settlement terms on Count I of Clark's Complaint and the United States' counterclaim. The parties agree that the proposed settlement terms, if approved by the delegate of the Attorney General of the Department of Justice, will fully resolve all issues in this case.
2. Given the amount at issue in this case, the proposed settlement terms are subject to approval by the Deputy Assistant Attorney General of the Department of Justice, Tax Division, the statutorily prescribed delegate of the Attorney General. *See* 28 C.F.R. § 0.160. The government requires more time to complete this level of review.

¹ In the posture of this case, a suit against the IRS is deemed to be a suit against the United States. *Abell v. Sothen*, 214 Fed. Appx. 743, 750–51 (10th Cir. 2007).

3. Accordingly, the parties jointly move the Court to stay the hearing on the parties' cross motions for summary judgment currently scheduled for March 7, 2024 for a period of forty-five days to allow for the statutorily required review of the settlement terms by the office of the Deputy Assistant Attorney General.
4. A district court has broad discretion to stay proceedings as incidental to its power to control its own docket, particularly where, as here, a stay would promote judicial economy and efficiency. *Clinton v. Jones*, 520 U.S. 681, 706 (1997). The Eleventh Circuit has stated that "[w]e favor and encourage settlements in order to conserve judicial resources." *Murchison v. Grand Cypress Hotel Corp.*, 13 F.3d 1483, 1486 (11th Cir. 1994).
5. Assuming the delegate of the Attorney General approves the proposed settlement in this case, the parties will file a motion for entry of consent judgment and proposed order within three business days of acceptance.

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Dated: March 4, 2024

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Virginia Giannini

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Respectfully submitted,

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Counsel for Celia R. Clark

CERTIFICATE OF SERVICE

I certify that on, March 4, 2024, I caused the foregoing document to be filed with this Court's CM/ECF electronic filing system, which has caused electronic service to be made upon all counsel of record.

/s/ Virginia Giannini
VIRGINIA GIANNINI
Trial Attorney
Civil Trial Section, Central Region