

NA 06-0041-C H/H US v Cochran
Judge David F. Hamilton

Signed on 12/11/08

NOT INTENDED FOR PUBLICATION IN PRINT

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF INDIANA
NEW ALBANY DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
vs.)	NO. 4:06-cv-00041-DFH-WGH
)	
DENNIS L. COCHRAN,)	
SANDRA G. COCHRAN,)	
GMAC MORTGAGE GROUP,)	
)	
Defendants.)	

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF INDIANA
NEW ALBANY DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	CASE NO. 4:06-cv-0041-DFH-WGH
)	
)	
DENNIS L. COCHRAN, SANDRA G.)	
COCHRAN, and GMAC MORTGAGE)	
GROUP,)	
)	
Defendants.)	

ENTRY ON DEFENDANTS' MOTION TO DISMISS

The court had thought this tax action had been resolved by agreement, but then defendants filed a motion to dismiss that the government has opposed. The motion to dismiss was prompted by the government's action to release the tax liens filed against the taxpayers' real estate. The government reports that the liens were released by mistake, and that the release of the liens in any event does not render the action moot. The final point is decisive. Whether the government has filed liens against particular pieces of property has no effect on whether the taxpayers actually owe the tax amounts in dispute. The taxpayers' motion to dismiss, Dkt. No. 71, is hereby denied.

Since the settlement seems to have broken down, the court needs to re-schedule the court trial that was vacated after news of the aborted settlement. The court will conduct the court trial on **Monday, February 23, 2009, at 9:00 a.m.**, at the Lee H. Hamilton United States Courthouse in **New Albany, Indiana**, and will conduct a final pretrial conference on **Tuesday, February 17, 2009, at noon**, in Room 330, Birch Bayh United States Courthouse, **Indianapolis, Indiana**. The previously established deadlines for preparing for the final pretrial conference and trial shall be measured from those new dates.

So ordered.

Date: December 11, 2008

DAVID F. HAMILTON, CHIEF JUDGE
United States District Court
Southern District of Indiana

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