

In the Supreme Court of Ohio

Crutchfield, Inc.,	:	
	:	Case No. 2015-0386
	:	
Appellant,	:	
	:	Appeal from the Ohio
v.	:	Board of Tax Appeals
	:	
Joseph W. Testa,	:	
Tax Commissioner of Ohio,	:	
	:	BTA Case Nos. 2012-926,
Appellee.	:	2012-3068, 2013-2021

**JOINT MOTION TO STAY BRIEFING
PENDING A RULING ON APPELLEE'S MOTION TO DISMISS
APPELLANT'S ASSIGNMENTS OF ERROR NUMBERS 1 AND 3 (SIC)**

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Appellant Crutchfield, Inc. (“Crutchfield”) and Appellee Joseph W. Testa, Tax Commissioner of Ohio (“Commissioner”), jointly move pursuant to S.Ct.Prac.R. 4.01(A)(1) to stay briefing in this appeal pending a decision by the Court on the Commissioner’s Motion to Dismiss Appellant’s Assignments of Error Numbers 1 and 3 (sic) (“Motion to Dismiss”).

1. Crutchfield’s merit brief is currently due on July 6, 2015. (*See* Order on Motion to Stay (May 18, 2015); Order on Motion to Consolidate (June 24, 2014)).
2. The Commissioner recently filed his Motion to Dismiss Appellant’s Assignments of Error Numbers 1 and 3 (sic) on June 10, 2015.
3. Crutchfield timely responded and filed its Response in Opposition to the Motion to Dismiss on June 19, 2015.
4. The Commissioner’s Motion to Dismiss is fully-briefed and is pending resolution by the Court.
5. Due to the timing of the Motion to Dismiss, absent a stay of the current merit briefing schedule, the parties may be required to prepare and file their merits briefs before the Court’s resolution of the Motion to Dismiss. The issues addressed in parties’ merits briefing will depend on the Court’s resolution of the Motion to Dismiss. And, if the Court grants the Motion to Dismiss, the parties would expend unnecessary time and expense briefing issues that would no longer be before the Court for resolution on the merits.
6. No prejudice will result to either party from a stay in the briefing schedule while the Court considers the Motion to Dismiss.

For the foregoing reasons, the parties respectfully and jointly request that the Court grant their motion to stay the briefing in this case and enter a new briefing schedule affording

Crutchfield thirty (30) days from the date the Court enters an order on the Motion to Dismiss to submit its merits brief.

Respectfully submitted,

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CERTIFICATE OF SERVICE

This is to certify that a true copy of the foregoing Joint Motion to Stay Briefing Pending a Ruling on Appellee’s Motion to Dismiss was sent via the Court’s electronic filing system and served by electronic and U.S. mail to counsel of record for Appellee Tax Commissioner, Daniel W. Fausey and Christine T. Mesirow, Assistant Attorneys General, State of Ohio, 30 East Broad Street, 25th Floor, Columbus, Ohio 43215–3428, on this 24th day of June, 2015.

s/ Edward J. Bernert
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One of the Attorneys for Appellant
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