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CENTRAL DIST. OF CALIF.
LOS ANGELES

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1 **GEORGE S. CARDONA**
2 Acting United States Attorney

3 **GRAYSON A. HOFFMAN**
4 Member, Virginia Bar, 73726
5 Trial Attorney, Tax Division
6 U.S. Department of Justice
7 Post Office Box 7238
8 Ben Franklin Station
9 Washington, D.C. 20044
10 Telephone: (202) 616-2904
11 Facsimile: (202) 514-6770
12 Email: Grayson.A.Hoffman@usdoj.gov

13 **GAVIN L. GREENE (SBN 230807)**
14 Assistant United States Attorney
15 Room 7211 Federal Building
16 300 North Los Angeles Street
17 Los Angeles, CA 90012
18 Telephone: (213) 894-4600
19 Facsimile: (213) 894-0115
20 Email: Gavin.Greene@usdoj.gov

21 Attorneys for Plaintiff, United States

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IN THE UNITED STATES DISTRICT COURT FOR THE
CENTRAL DISTRICT OF CALIFORNIA
WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

SUSAN GUAN, individually, and
SRN FINANCIAL SERVICES, INC.,

Defendants.

CV09 07816 VBF
Civil No.

**Complaint for Permanent
Injunction and Other Relief**

(RZx)

Plaintiff, United States of America, for its complaint against Susan Guan, individually, and SRN Financial Services, Inc. ("defendants") states as follows:

1. Jurisdiction is conferred on this Court by 28 U.S.C. § 1340 and 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. This suit is brought under §§ 7402, 7407, and 7408 of the Internal Revenue

1 Code (26 U.S.C.) (I.R.C.) to enjoin Susan Guan and SRN Financial
2 Services, Inc., from the following activities:

3 (a) Preparing or filing, or assisting in, or directing the preparation or
4 filing of any federal tax return, amended return or other federal tax
5 documents or forms for any other person or entity;

6 (b) Directly or indirectly organizing, promoting, marketing, or selling
7 any plan or arrangement that advises or assists taxpayers to attempt
8 to violate internal revenue laws or unlawfully evade the assessment
9 or collection of their federal tax liabilities, including promoting,
10 selling, or advocating the use of false Forms 1099 or other false IRS
11 forms based on the false claims that:

12 i. Taxpayers can draw on the Treasury of the United States to
13 pay their tax debt or other debt using Forms 1099-OID or
14 other documents;

15 ii. Taxpayers can issue false Forms 1099-OID on behalf of a
16 creditor and report on federal tax returns the amount on the
17 false Form 1099 as federal income taxes withheld on their
18 behalf; and

19 iii. Taxpayers have an account with the Treasury Department
20 from which they can draw funds through a process that is often
21 called "redemption" or "commercial redemption."

22 (c) Engaging in conduct subject to penalty under 26 U.S.C. § 6700,
23 including organizing or selling a plan or arrangement and making or
24 furnishing a statement regarding the excludability of income or
25 securing any other tax benefit that defendants knows or have reason
26 to know is false or fraudulent as to any material matter;

27 (d) Engaging in conduct subject to penalty under 26 U.S.C. § 6701,
28 including preparing and filing tax returns and other documents that

- (e) Preparing their own federal income tax returns claiming income withholding and refunds based on amounts shown in Forms 1099 issued to their own creditors;
 - (f) Filing, providing forms for, or otherwise aiding and abetting the filing of frivolous Forms 1040, 1040X, 1099 or any other IRS forms for themselves or others, including the notarization or signing of certificates of service or similar documents in connection with the frivolous tax returns;
 - (g) Representing anyone other than herself before the Internal Revenue Service;
 - (h) Engaging in any other conduct that is subject to penalty under the Internal Revenue Code or that interferes with the proper administration and enforcement of the internal revenue laws.
3. This action has been requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General under 26 U.S.C. §§ 7402, 7407, and 7408.

Defendants

4. Susan Guan resides in Torrance, California, in the Central District of California. Venue is thus proper in this Court under 28 U.S.C. § 1391.
5. Susan Guan is the owner and manager of defendant SRN Financial Services, Inc., a corporation doing business in Torrance, California, in the Central District of California.
6. Susan Guan and her business, SRN Financial Services, Inc., prepare federal tax returns for others in exchange for compensation. Since 2006, defendants have prepared and filed at least 1,319 federal income tax returns (not including amended returns).

- 1 7. In 2008, defendants prepared and/or filed fraudulent federal income tax
2 returns (IRS Form 1040) and amended federal income tax returns (IRS
3 Form 1040X) for tax years 2005, 2006, and 2007, and prepared and/or filed
4 with the IRS other frivolous documents on behalf of others in exchange for
5 compensation.

6 **The Defendants' Tax-Fraud Scheme**

- 7 8. Defendants promote a tax-fraud scheme that involves filing fraudulent
8 federal income tax returns and other frivolous documents with the IRS on
9 behalf of their customers.
- 10 9. Defendants fabricate federal income tax withholdings on tax returns they
11 prepare. The fabricated tax withholding reported to the IRS on their
12 customers' returns results in fraudulent refund claims by their customers in
13 amounts as large as \$851,786 per customer.
- 14 10. In support of their fraudulent refund claims, defendants prepare and file
15 with the IRS false Forms 1099-OID and Forms Schedule B.
- 16 11. Susan Guan invited another refund-fraud scheme promoter, Manuel
17 Jacinto, to make a presentation in her office to her clients.
- 18 12. Other courts have enjoined tax return preparers for promoting the very
19 same tax schemes and for preparing the same type of bogus tax returns and
20 supporting documentation. *See, e.g., United States v. Teresa Marty, et al.*,
21 at: <http://www.usdoj.gov/opa/pr/2009/September/09-tax-937.html>; *see also*
22 *United States v. Kahn*, 2004 WL 1089116, *1 (March 30, 2004 M.D. Fla.)
23 (court held defendants in violation of injunction that arose from
24 defendants' promotion of abusive tax schemes including "outlandish
25 mechanisms" such as using counterfeit bonds and checks to draw on
26 fictitious treasury accounts supposedly in their customers' name). Other
27 courts have condemned the tax scheme. *Ray v. Williams*, 2005 WL
28 697041, *5-6 (March 24, 2005 D. Or.) (in considering prison's bar on the

1 delivery of the book "Cracking the Code, Third Edition," held that book
2 contained fraudulent claim of "Redemptionists" that direct treasury account
3 exists that has a balance equal to the monetary value the government places
4 on the life of an individual); *Monroe v. Beard*, 2007 WL 2359833, *2
5 (Aug. 16, 2007 E.D. Pa.) (characterized Redemption as an "anti-
6 government scheme that utilizes commercial law to harass and terrorize its
7 targets").

- 8 13. The IRS issued a nationwide "problem alert" warning taxpayers about the
9 very same tax scheme that defendants are promoting in this case, on
10 October 10, 2008:

11 <http://www.irs.gov/newsroom/article/0,,id=98129,00.html>

- 12 14. IRS Forms 1099-OID are used to report Original Issue Discount (OID)
13 income (and any federal income tax withheld from that income). Original
14 issue discount income refers to the difference between the discounted price
15 at which a debt instrument is sold at issuance, and the stated redemption
16 price at maturity. OID is generally included in a taxpayer's income as it
17 accrues over the term of the debt instrument, whether or not the taxpayer
18 actually receives payments from the issuer of the debt instrument. OID is
19 treated like a payment of interest, and a party issuing a financial instrument
20 generating OID must issue a Form 1099-OID.

- 21 15. IRS Forms Schedule B are used to report interest and dividend income, and
22 are attached to IRS Forms 1040.

- 23 16. IRS Forms 1096 are used to transmit Forms 1099-OID (and other forms) to
24 the IRS.

- 25 17. The fraudulent Forms 1099-OID that defendants prepare and submit with
26 returns they prepare falsely state that their customers are "payees" who
27 receive OID income from their creditors.

- 28 18. The frivolous IRS Forms 1099-OID submitted with the returns that

1 defendants prepare typically show false OID income paid by a customer's
2 creditor – usually a credit card company or a mortgage company – to the
3 customer.

4 19. The Forms 1099-OID that defendants prepare and submit also falsely state
5 that federal income taxes were withheld for some or the full amount of OID
6 purportedly received by the customer.

7 20. Defendants prepare bogus tax returns reporting false income which equals
8 or approximates the total amount of the false “original issue discount,” and
9 claim false withholding on the customer's IRS Form 1040 (or 1040X). On
10 the returns, defendants claim huge false refunds, often exceeding \$500,000.
11 One of the returns defendants prepared for a customer in 2008 included a
12 fraudulent refund claim for \$851,786.

13 21. Consequently, defendants' customers fail to file correct federal income tax
14 returns (and amended returns) and falsely claim tax refunds to which they
15 are not entitled.

16 22. In some cases, defendants do not prepare IRS Forms 1099-OID and,
17 instead, just prepare and submit a false Form Schedule B reporting false
18 interest income from creditors and false withholding on line 62 of the
19 return.

20 23. The IRS Forms Schedule B that defendants prepare and file with their
21 customers' federal tax returns typically show the customer as the “payee”
22 of purported interest income paid to them by a creditor.

23 24. The IRS Forms 1096-A that defendants prepare and file with the IRS also
24 falsely report federal income tax withheld.

25 25. The apparent purpose of defendants' frivolous IRS Forms 1040, 1040X,
26 1099-OID, 1096-A, and Schedules B is to request fraudulent income tax
27 refunds. The scheme is based in part on Guan's absurd claim that secret
28 accounts exist that can be accessed to pay these bogus refund claims.

- 1 26. In reality, regardless what forms are used or what they say, the defendants'
2 scheme involves one central element. Defendants fraudulently report that
3 income tax was withheld from their customers and then claim refunds
4 based on those non-existent withholdings.

5 **Examples**

- 6 27. In 2008, defendants prepared and filed a 2006 Form 1040X amended
7 federal income tax return on behalf of Romulo and Imelda Rojas, who
8 reside in Carson, California. On the return, defendants requested a
9 fraudulent refund of \$851,786, falsely claiming an income tax withholding
10 totaling \$1,288,222. To support these fraudulent claims, defendants
11 attached 16 bogus IRS Forms 1099-OID and a false Schedule B.
- 12 28. In 2008, the defendants prepared a 2005 Form 1040X amended federal
13 income tax return for Ruena Tse, who resides in Torrance, California. The
14 defendants requested a fraudulent refund of \$572,505, and falsely reported
15 \$877,801 in federal withholding. To support the fraudulent claims,
16 defendants attached 8 bogus IRS Forms 1099-OID and a false Schedule B.
- 17 29. In 2008, the defendants prepared and filed a 2006 Form 1040X amended
18 federal income tax return for Lucriste Lingad, who resides in Inglewood,
19 California. Defendants claimed a fraudulent refund for \$377,422 and
20 \$557,912 in federal income tax withholding. In support of these bogus
21 claims, defendants prepared and attached 5 fraudulent IRS Forms 1099-
22 OID, 1096, and a Form Schedule B.

23 **Interview with the IRS**

- 24 30. As part of the IRS investigation in this case, on June 9, 2009, IRS Revenue
25 Agent David Gordon and IRS Senior Technical Advisor Shauna Henline
26 interviewed Susan Guan to discuss the false federal income tax returns she
27 had been preparing based on Forms 1099-OID and Schedules B.
- 28 31. During the interview, Susan Guan admitted that she prepared federal

1 income tax returns making claims for refunds based on taxable interest
2 income reported on Forms 1099-OID. Guan admitted that her customers
3 pay her to prepare their tax returns.

4 32. During the interview, Guan admitted that she made a "mistake" when she
5 prepared and filed federal income tax returns claiming massive fraudulent
6 refunds based on the bogus Forms 1099-OID and Schedule B.

7 33. During the interview, Susan Guan admitted that she allowed another
8 scheme promoter, Manuel Jacinto, to come to her office and discuss the use
9 of IRS Forms OID-1099 with her clients.

10 34. During the interview, Guan claimed that when Jacinto came to her office
11 and gave his presentation on the OID scheme, she did not believe that the
12 scheme was proper. However, she continued to use the scheme by
13 preparing false federal tax returns, Forms 1099-OID, and other false IRS
14 forms.

15 35. Guan claimed that she was knowledgeable in tax matters; she has a
16 bachelor's in accounting from a college in the Phillippines, and took a
17 three-month class on federal income taxation law in Pasadena, California.
18 Guan also said she is licensed to prepare returns in California, and takes at
19 least 20 hours of tax training to maintain her California return preparer
20 license. She claimed to hold a real estate license as well.

21 Harm Caused by Defendants' Misconduct

22 36. The IRS has identified at least 11 returns prepared and/or filed by the
23 defendants in 2008 that request refunds based on the defendants' fraudulent
24 Forms 1099-OID and Schedules B. Many of the refund requests on these
25 fraudulent returns exceed \$500,000 and one return requests a refund of
26 \$851,786. The total amount of bogus refunds requested on those 11 returns
27 is approximately \$4.5 million, but in this case the IRS stopped all of
28 Guan's fraudulent refund requests before they were issued.

1 37. Defendants' scheme is part of a growing trend among tax defiers to file
2 frivolous tax returns and false Forms 1099-OID or other false IRS forms
3 with the IRS and courts in an attempt to escape their federal tax obligations
4 and steal from the U.S. Treasury.

5 38. In reliance on the defendants' services, their customers have failed to file
6 proper federal income tax returns, which has either deprived the customers
7 of proper tax refunds to which they may have been entitled, or deprived the
8 United States of additional tax revenue owed by their customers.

9 39. The government has incurred the expense of conducting the investigation
10 of defendants' fraudulent return preparation and responding to and
11 processing the frivolous documents the defendants submitted to the IRS.

12 40. The false Forms 1099-OID and Forms Schedule B prepared and submitted
13 by the defendants may also result in the assessment of erroneous penalties
14 against the creditors identified in the forms for failing to timely or
15 accurately submit the forms to the IRS.

16 **Count I: Injunction Under 26 U.S.C. § 7407**

17 41. The United States incorporates by reference the allegations contained in
18 paragraphs 1 through 40.

19 42. Internal Revenue Code § 7407 authorizes the United States to seek an
20 injunction against any tax return preparer who has engaged in any
21 "fraudulent or deceptive conduct which substantially interferes with the
22 proper administration of the Internal Revenue laws," or who has "engaged
23 in any conduct subject to penalty under section 6694 or 6695."

24 43. If a return preparer's misconduct is continual or repeated and the court
25 finds that a narrower injunction (*i.e.* prohibiting specific enumerated
26 conduct) would not be sufficient to prevent the preparer's interference with
27 the proper administration of federal tax laws, the court may enjoin the
28 person from further acting as a return preparer.

- 1 44. Defendants have continually and repeatedly prepared and filed with the
2 IRS false and frivolous federal income tax returns (and amended returns)
3 on behalf of their customers.
- 4 45. As a result, defendants have repeatedly and continually engaged in
5 fraudulent or deceptive conduct which substantially interferes with the
6 proper administration of the Internal Revenue laws.
- 7 46. Defendants have repeatedly and continually prepared and filed federal tax
8 returns that understate their customers' tax liabilities as a result of
9 unreasonable and frivolous claims and, thus, have engaged in conduct
10 subject to penalty under 26 U.S.C. § 6694.
- 11 47. Defendants have repeatedly and continually prepared and filed federal
12 income tax returns (and amended returns) that understate their customers'
13 tax liabilities as a result of defendants' willful attempts to understate their
14 tax liabilities, and/or defendants' reckless and/or intentional disregard of
15 internal revenue laws and regulations.
- 16 48. Injunctive relief is appropriate to prevent this misconduct because, absent
17 an injunction, defendants are likely to continue to prepare and file false
18 federal income tax returns and engage in other misconduct of the type
19 described in this complaint.
- 20 49. Defendants have continually and repeatedly prepared returns that include
21 fraudulent refund claims.
- 22 50. Defendants should be permanently enjoined under 26 U.S.C. § 7407 from
23 acting as federal tax return preparers because a limited injunction would be
24 insufficient to stop them from interfering with the proper administration of
25 the tax laws.

26 **Count II: Injunction Under 26 U.S.C. § 7408 for Violation of 26 U.S.C. §§**
27 **6700 and 6701**

- 28 51. The United States incorporates by reference the allegations contained in

1 paragraphs 1 through 50.

2 52. I.R.C. § 7408 authorizes a district court to enjoin any person from, *inter*
3 *alia*, engaging in conduct subject to penalty under I.R.C. § 6700 or 6701 if
4 injunctive relief is appropriate to prevent recurrence of that conduct.

5 53. Section 6700 imposes a penalty on any person who organizes or
6 participates in the sale of a plan or arrangement and in so doing makes a
7 statement with respect to the allowability of any deduction or credit, the
8 excludability of any income, or the securing of any tax benefit by
9 participating in the plan or arrangement which that person knows or has
10 reason to know is false or fraudulent as to any material matter.

11 54. The defendants organized and participated in the sale of a plan or
12 arrangement and, in doing so, made false and fraudulent statements with
13 respect to the tax benefits of participating in the plan or arrangement which
14 defendants knew or had reason to know were false.

15 55. Defendants falsely promised larger tax refunds from the government, which
16 defendants knew or had reason to know was predicated on the submission
17 of fraudulent documents to the IRS.

18 56. As a result, defendants engaged in conduct subject to penalty under 26
19 U.S.C. § 6700.

20 57. Section 6701 imposes a penalty on any person who aids or assists in,
21 procures, or advises with respect to, the preparation of any portion of a
22 return, affidavit, claim, or other document, who knows (or has reason to
23 believe) that such portion will be used in connection with any material
24 matter arising under the internal revenue laws, and who knows that such
25 portion (if so used) would result in an understatement of the liability for tax
26 of another person.

27 58. Defendants prepared and aided or assisted in the preparation and filing of
28 federal income tax returns and other documents that resulted in the

understatement of their customers' tax liabilities.

59. Defendants knew or had reason to believe that the fraudulent documents they prepared and filed with the IRS – including bogus IRS Forms 1040, Forms 1040X, Forms 1099-OID and Forms Schedule B – would drastically understate their customers' federal income tax liabilities.

60. As a result, defendants have engaged in conduct subject to penalty under 26 U.S.C. § 6701.

61. Injunctive relief is appropriate to prevent recurrence of defendants' penalty conduct.

Count III: Injunction Under 26 U.S.C. § 7402

62. The United States incorporates by reference the allegations contained in paragraphs 1 through 61.

63. I.R.C. § 7402(a) authorizes a court to issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws, even if the United States has other remedies available for enforcing those laws.

64. Defendants substantially interfere with the enforcement of the internal revenue laws by promoting their "redemption" or "commercial redemption" tax-fraud scheme and filing frivolous federal tax returns and other documents on behalf of their customers.

65. As a result of the defendants' misconduct, their customers fail to file proper tax returns, erroneous refunds for hundreds of thousands of dollars have been issued to their customers, and the customers are potentially liable for substantial penalties.

66. Defendants' conduct causes irreparable harm to the United States and to the public for which there is no adequate remedy at law.

67. Unless enjoined by this Court, the defendants will continue to promote and administer this tax-fraud scheme.

68. The United States is entitled to injunctive relief under I.R.C. § 7402(a) to

1 prevent the recurrence of this misconduct.

2 WHEREFORE, Plaintiff, the United States of America, prays for the
3 following relief:

4 A. That the Court find that defendants Susan Guan and SRN Financial
5 Services, Inc., have continually and repeatedly engaged in conduct subject to
6 penalty under 26 U.S.C. §§ 6694, 6695, 6700, and 6701, and that injunctive relief
7 is appropriate under 26 U.S.C. §§ 7402, 7407, and 7408 to bar defendants from
8 acting as tax return preparers, and from engaging in conduct subject to penalty
9 under 26 U.S.C. §§ 6700 and 6701;

10 B. That the Court find that defendants have engaged in conduct that
11 substantially interferes with the enforcement and administration of the internal
12 revenue laws, and that injunctive relief against defendants is appropriate to
13 prevent the recurrence of that misconduct pursuant to 26 U.S.C. §§ 7407 and
14 7402(a);

15 C. That the Court, under 26 U.S.C. §§ 7402 and 7407, enter a
16 permanent injunction permanently barring defendants from acting as federal tax
17 return preparers and from preparing or filing federal tax returns or forms for
18 others, from representing others before the IRS, and from advising anyone
19 concerning federal tax matters;

20 D. That the Court, under 26 U.S.C. §§ 7402 and 7407, enter a
21 permanent injunction prohibiting defendants SRN Financial Services, Inc., Guan,
22 and her representatives, agents, servants, employees, attorneys, independent
23 contractors, anyone in active concert or participation with them, from directly or
24 indirectly;

- 25 (1) Preparing or filing, or assisting in, or directing the preparation
26 or filing of any federal income tax return, amended return, IRS
27 Form 1099-OID, IRS Form Schedule B, or any other related
28 documents or forms for any other person or entity;

- (2) Engaging in activity subject to penalty under 26 U.S.C. §§ 6694 or 6695;
- (3) Engaging in any other activity subject to penalty under the Internal Revenue Code; and
- (4) Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;

E. That this Court, under 26 U.S.C. §§ 7402 and 7408, enter a permanent injunction prohibiting, SRN Financial Services, Inc., Guan, and her representatives, agents, servants, employees, and anyone in active concert or participation with her, from directly or indirectly by means of false, deceptive, or misleading commercial speech:

- (1) Organizing or selling tax shelters, plans or arrangements that advise or assist taxpayers to attempt to evade the assessment or collection of such taxpayers' correct federal tax;
- (2) Engaging in any other activity subject to penalty under 26 U.S.C. § 6700, including organizing or selling a plan or arrangement and making a statement regarding the excludability of income or securing of any other tax benefit by participating in the plan that defendants know or have reason to know is false or fraudulent as to any material matter;
- (3) Engaging in any activity subject to penalty under 26 U.S.C. § 6701; and
- (4) Directly or indirectly organizing, promoting, marketing, or selling any plan or arrangement that advises or encourages taxpayers to attempt to violate internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including promoting, selling, or advocating the

1 use of the "commercial redemption" theory and false Forms
2 1099-OID based on the false claims that:

- 3 i. Taxpayers can draw on the Treasury of the United
4 States to pay their tax debt or other debt using Forms
5 1099-OID or other documents;
6 ii. Taxpayers can issue false Forms 1099-OID on behalf of
7 a creditor and report the amount on the false Form 1099
8 as federal income taxes withheld on their behalf; and
9 iii. Taxpayers have an account with the Treasury
10 Department from which they can draw funds through a
11 process that is often called "redemption" or
12 "commercial redemption."

13 F. That this Court under 26 U.S.C. § 7402, enter a permanent injunction
14 prohibiting defendants from preparing their own federal income tax returns
15 claiming false income tax withholding and refunds, whether or not they are based
16 on amounts shown in false Forms 1099-OID issued to her creditors and false
17 Forms Schedule B;

18 G. That this Court under 26 U.S.C. § 7402, enter a permanent injunction
19 prohibiting defendants from filing, providing forms for, or otherwise aiding and
20 abetting the filing of frivolous Forms 1040, Forms 1040X, Forms 1099-OID, and
21 Schedules B for themselves or others;

22 H. That this Court, under 26 U.S.C. § 7402, enter an injunction
23 requiring defendants to contact by mail (and also by e-mail, if an address is
24 known) all persons who have purchased any products, services or advice
25 associated with the false or fraudulent tax scheme described in this complaint,
26 enclosing a copy of the permanent injunction against defendants;

27 J. That this Court, under 26 U.S.C. § 7402, order defendants to provide
28 to counsel for the United States a list of all persons for whom they have prepared

1 federal tax returns, and who have purchased any products, services or advice from
2 defendants in the past three years;

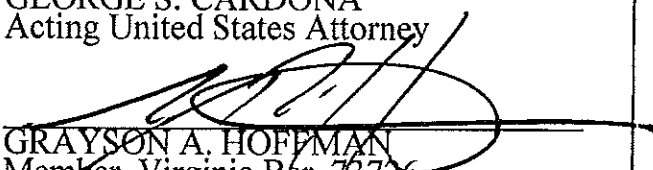
3 K. That this Court allow the government full post-judgment discovery
4 to monitor defendants' compliance with the injunction; and

5 L. That this Court grant the United States such other and further relief
6 as the Court deems just and appropriate.

7
8 Date: October 27, 2009

9 Respectfully submitted,

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11 GEORGE S. CARDONA
Acting United States Attorney

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13 
14 GRAYSON A. HOFFMAN
15 Member, Virginia Bar, 73726
16 Trial Attorney, Tax Division
17 U.S. Department of Justice
18 Post Office Box 7238
19 Ben Franklin Station
20 Washington, D.C. 20044
21 Telephone: (202) 616-2904
22 Fax: (202) 514-6770
23 Email: Grayson.A.Hoffman@usdoj.gov
24
25
26
27
28