FILED by VT D.C.
ELECTRONIC
October 15, 2008
STEVEN M. LARIMORE
CLERK U.S. DIST. CT.
S.D. OF FLA. - MIAMI

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA

UNITED STATES OF AMERICA, Plaintiff, v. CAROLE EXANTUS, and JS CORPORATION a/k/a J'S CORPORATION, JS UNLIMITED CORP., and J'S UNLIMITED CORP., Defendants.	)))))))))))))	Civil No. 08-CV-61651-Zloch-Snow

COMPLAINT FOR PERMANENT INJUNCTION AND OTHER RELIEF

Plaintiff the United States of America, for its Complaint against Defendants Carole Exantus and JS Corporation, also known as "J'S Corporation", "JS Unlimited Corporation", and "J'S Unlimited Corporation" (collectively referred to as "JS Corporation"), states as follows:

Nature of Action

1. The United States brings this complaint pursuant to 26 U.S.C. (I.R.C. or "Code") §§ 7402, 7407 and 7408 to enjoin Carole Exantus, individually or doing business as JS Corporation, or through any other entity, and any other persons in active concert or participation with her, from preparing or assisting in the preparation of federal tax returns for others, directly or indirectly engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695, and 6701, and from engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

Jurisdiction and Venue

2. This action has been requested by a delegate of the Secretary of Treasury and commenced at the direction of a delegate of the Attorney General of the United States, pursuant to I.R.C. §§ 7402, 7407, and 7408.

3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345, and I.R.C. §§ 7402(a), 7407, and 7408. Venue is proper in this Court pursuant to 28 U.S.C. § 1391 and I.R.C. §§ 7407(a) and 7408(a) because Exantus resides in this judicial district, and because a substantial part of the actions giving rise to this suit took place in this district.

Defendants

4. Exantus is a resident of Plantation, Florida.

5. JS Corporation is a Florida corporation with its principal place of business at 554 N.W. 54th Street, Miami, Florida 33127. Exantus is the principal owner of JS Corporation and did business as a tax preparer for individuals and small businesses through that entity, using an Electronic Filing Identification Number ("EFIN"). JS Corporation also does business as "J'S Corporation," "JS Unlimited Corporation," and "J'S Unlimited Corporation."

Defendants' Tax Return Business

6. Exantus has been preparing federal tax returns for individuals since 2005. She has prepared returns both using the JS Corporation's EFIN and her own Social Security number.

7. Before she started preparing tax returns full time, Exantus worked part-time as a secretary at C & J Express Services, a business owned and operated by her husband, Yves Jeudy. C & J Express Services, like JS Corporation, did tax preparation work for individuals, and it was there that Exantus gained exposure to the basics of tax preparation.

8. Since forming JS Corporation, Exantus has only employed two individuals other than herself: Yves Jeudy (her husband) and Jose Laguerre. Both Mr. Jeudy and Mr. Laguerre were employed by JS Corporation and prepared returns for its customers, with Exantus's knowledge and at her direction.

9. As described in greater detail below, the defendants repeatedly and continually prepared tax returns for individuals containing false or excessive fuel tax credit claims pursuant to I.R.C. §§ 6421 and/or 6427. They also included other fraudulent or false claims in their customers' tax returns, such as false Form W-2s and improper child tax credits or dependency exemptions.

Exantus's False Fuel Tax Credit Claims

10. In 2006, the Ogden, Utah Frivolous Return Program division of the IRS requested an investigation of Exantus after it became aware of problems with numerous returns prepared by her and/or JS Corporation. In particular, the IRS observed numerous instances in which returns prepared by the defendants had falsely claimed a fuel tax credit.

11. I.R.C. § 6421 permits a person in trade or business to claim a credit for gasoline or diesel fuel purchased and used for "off-highway business use" by filing a Form 4136 with his tax return. This credit, however, is in most cases available only to taxpayers who operate farm equipment or other truly off-highway business vehicles or mechanical devices.

12. The sorts of "off-highway business use" that the IRS has defined as qualifying for the credit include (I) the use of stationary machines like generators and compressors, (ii) equipment used for cleaning, and (iii) construction and heavy-lifting machines like forklifts, bulldozers, and earth compressors. *See* IRS Publication 225 (2006), "Farmer's Tax Guide," Chapter 14 (available online at http://www.irs.gov/publications/p225/ch14.html#d0e_19048).

13. By contrast, vehicles that are used on "highways" are not qualified for the fuel tax credit. IRS Publication 510 defines a highway vehicle as any "self-propelled vehicle designed to carry a load over public highways, whether or not it is also designed to perform other functions." A public highway includes any road in the United States that is not a private roadway - meaning any and all federal, state, county, and city roads and streets. IRS Publication 510 provides the following as examples of highway vehicles ineligible for the fuel tax credit: passenger automobiles, buses, motorcycles, and highway-type trucks and truck tractors. *See* IRS Publication 510 (2007), Excise Taxes for 2007, Chapter 2 (2007). Indeed, the vehicles subject to the credit must not be registered for highway use.

14. The IRS has determined that, for returns filed for tax years 2005 and 2006 the defendants prepared at least 74 individual income tax returns that included IRS Form 4136 that falsely claimed, or improperly inflated, the fuel tax credit, with an average false claim of $1,500 per return.

Other False Tax Credits and Deductions

15. In addition to consistently and falsely claiming the fuel tax credit for their customers, the defendants included numerous other false and questionable credits and deductions in the returns they prepared that were audited by the IRS.

16. For example, the defendants repeatedly included Earned Income Tax Credit ("EITC") claims in many of their customers' returns, even though the alleged dependents were typically not legitimate or had been claimed as dependents in the returns of other taxpayers.

17. Similarly, the defendants included Child Tax Credit claims for dependents that were not legitimate, did not exist, or which were already claimed as dependents in the returns of other taxpayers.

18. The defendants also claimed business income and/or losses for their customers for businesses that could not be located, were not officially registered or listed in any public directory, or otherwise did not appear to exist.

Specific Examples of Defendants' Malfeasance

19. The specific nature and character of the false claims included in returns prepared by the defendants are myriad. With respect to the fuel tax credit claims, for example, the defendants repeatedly claimed fuel tax credits for individuals like Tony and Giaconda Francois whose own returns plainly stated that they were employed in positions (respectively, "businessman" and "accountant") in which it was highly unlikely they ever used fuel in an off-highway capacity at all. The defendants also included the fuel tax credit claim for customers who were employed in transit-oriented positions, such as Solon Duroseau (a truck driver), but whose use of fuel in connection with his employment was plainly *not* off-highway oriented, therefore making them ineligible for the credit as well.

20. The magnitude of the fuel tax credits claimed in the returns prepared by the defendants were also obviously fraudulent. In most cases, the fuel tax credits claimed by the defendants on behalf of their customers would only have been legitimate if the customers had purchased thousands of dollars of fuel or had driven hundreds of miles a day. Zoulou Soulouque's return, for example, claimed a purchase of over 7,000 gallons of gas which would have entailed his driving 400 miles every business day.

21. For certain of the returns in which one of the defendants' customers claimed the fuel tax credit, such as the return for Mr. and Mrs. Luckner St. Fleur, the taxpayers' adjusted gross income was barely enough to pay for the cost of the fuel purportedly purchased. In the case of the return

prepared for Moise Jean Baptiste, the reported adjusted gross income for the taxpayer was approximately one-half of the cost of the fuel.

22. The falsity of representations contained in returns prepared by the defendants extended to other kinds of claimed credits. The defendants frequently based the EITC included in their customers' returns on "nieces" or "nephews" that proved to be unsupportable for an EITC credit. For example, Oscar Williams's return included an EITC claim for two sons, even though the IRS disallowed a similar claim by Williams in the previous tax year.

23. The defendants also listed in their customers' returns dependents that IRS records showed had also been claimed by separate taxpayers who were not customers of the defendants. The return prepared for Arnaldo Valdes, for example, listed a dependent that had been claimed in the same year by the child's biological father.

24. In addition, the defendants repeatedly included Schedule Cs in their customers' returns that set forth business expenses for companies that could not be located or verified. To give but one such example, Quinnesha Williams's return set forth thousands of dollars of business expenses for a beauty salon business called "Styles by Quinnesha," but the State of Florida had no record of a business license for an entity of that name.

25. In a few instances, a single return prepared by the defendants combined all of the above false and fraudulent claims. Joseph Notus's return included the fuel tax credit *as well as* a claim for the EITC for a nonexistent "niece." Because the taxpayer's income was modest, but the alleged fuel tax credit was dependent on spending almost all of the taxpayer's income on fuel, the taxpayer would have had barely $1000 a year upon which to live and care for his "niece" for whom he claimed a credit.

Harm to the Government

26. The IRS has determined that the defendants prepared returns (using her SSN or the EIN of JS Corporation) with the following exorbitant, and therefore questionable, refund rates in four prior tax years:

a. *Returns filed with the JS Corporation's EIN*

Year Returns Were Processed	Volume of Returns	Refund Rate
2008	57	96%
2007	384	99%
2006	399	98%
2005	4	100%

b. *Returns filed with Exantus's SSN*

Year Returns Were Processed	Volume of Returns	Refund Rate
2008	6	100%
2007	309	100%
2006	334	99%
2005	3	100%

27. The amount of taxes lost from the conduct of the defendants is significant. The 74 returns prepared by Exantus and JS Corporation and reviewed by the IRS included false fuel tax credit claims exceeding $70,000, and sought refunds over 95 percent of the time. In addition, the IRS assessed additional taxes in the amount of $22,348 for those 74 reviewed returns, and also disallowed $142,666 in claimed EITC and$29,804.15 of either Child Tax Credit or Additional Child Tax Credits.

28. Exantus and JS Corporation have harmed their customers by continually and repeatedly preparing returns that substantially understated the customer's actual tax liability. Their conduct

further harms the Government by fraudulently reducing customers' reported tax liabilities and resulting in improper and inflated refunds. The IRS must then dedicate scarce resources to detecting and examining inaccurate returns, to conducting audits, and to attempting to collect unpaid taxes.

29. The repeated inclusion of false and fraudulent deductions in the returns prepared by the defendants - and in particular, the improper claiming of fuel tax credits - contributes to the under-reporting of taxes. Such return-preparer fraud is on the IRS's"Dirty Dozen" list of tax scams. *See* IR200841 March 13, 2008 (http://www.irs.gov/newsroom/article/0,,id=180075,00.html).

30. Exantus's scheme was not isolated but recurred over several years. The error rate merely for the 74 returns reviewed by the IRS approached one-hundred percent, resulting in a projected loss in tax revenue of hundreds of thousands of dollars.

31. The defendants' extensive involvement in these elaborate tax-fraud schemes over the past several years strongly indicates that the misconduct described in this complaint, or other similar misconduct, is likely to recur unless they are permanently enjoined from the preparation of tax returns.

Count I: Injunction under I.R.C. § 7407 for violations of I.R.C. §§ 6694 and 6695

32. The United States incorporates by reference the allegations contained in paragraphs 1 through 31.

33. I.R.C. § 7407 authorizes a court to enjoin a person from, among other things,

a. engaging in conduct subject to penalty under I.R.C. § 6694, which penalizes a return preparer who prepares or submits a return or claim that contains a frivolous or unrealistic position, or who willfully attempts to understate a customer's tax liability on a return or claim, or

who makes an understatement on a return due to reckless or intentional disregard of rules or regulations;[1]

b. engaging in conduct subject to penalty under I.R.C. § 6695, which, among other things, penalizes a return preparer who fails to exercise adequate due diligence in determining a taxpayer's eligibility for the Earned Income Tax Credit; and

c. engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

34. An injunction is appropriate if any such conduct is demonstrated, and if it appears that injunctive relief is appropriate to prevent recurrence of the conduct. Moreover, if the return preparer's misconduct is continual or repeated, and the court finds that a more narrow injunction (*i.e.,* prohibiting specifically enumerated conduct) would be insufficient to prevent the preparer's interference with the proper administration of federal tax laws, the court may permanently enjoin the person from further acting as a return preparer.

35. Exantus and JS Corporation have continually and repeatedly prepared federal tax returns with inflated, exaggerated, and fictitious deductions and fuel tax credit claims. They have also continually and repeatedly submitted returns that willfully understate her customers' tax liability, with knowledge and/or reckless disregard of the rules and regulations with respect to income tax returns. Accordingly, the defendants have engaged in conduct subject to penalty under I.R.C. § 6694.

---

1. Section 6694 was amended by the Small Business and Work Opportunity Tax Act of 2007, P.L. 110-28, § 8246, effective for returns prepared after May 25, 2007. Section 6694(a), as amended, subjects a tax return preparer to penalty for understatements of taxpayer liability due to an "unreasonable position," defined as a position where "the tax return preparer knew (or reasonably should have known) of the position," there was no "reasonable belief that the position would more likely than not be sustained on its merits," and "the position was not disclosed as provided in section 6662(d)(2)(B)(ii)" or "there was no reasonable basis for the position." This suit focuses primarily on returns that Exantus prepared prior to May 25, 2007, and accordingly the government relies on the penalty standards in effect for returns prepared on or before that date. The government notes, however, that Exantus's conduct would be subject to penalty under the amended § 6694(a) standards as well, which govern returns prepared by Exantus in 2008.

36. In addition, Exantus and JS Corporation have failed to comply with due-diligence requirements with respect to determining her customers' eligibility for the EITC. The defendants have thus also engaged in conduct subject to penalty under I.R.C. § 6695(g).

37. Exantus and JS Corporation prepared their customers' tax returns with knowledge that they were substantially understating the relevant taxpayer's actual tax liability, based upon claimed deductions that were wholly unfounded. Given the continual and repeated nature of such violations of these various IRS code provisions, a more narrow injunction would be inadequate to prevent future violations of the federal tax laws by Exantus and JS Corporation. Defendants should therefore be enjoined from acting as income tax return preparers in the future.

Count II: Injunction under I.R.C. § 7408 for violations of I.R.C. § 6701

38. The United States incorporates by reference the allegations contained in paragraphs 1 through 37.

39. Section 7408 authorizes a court to enjoin persons who have engaged in conduct subject to penalty under I.R.C. § 6701 from engaging in further such conduct or any other conduct subject to penalty under the Code.

40. Section 6701 penalizes persons who aid, assist in, procure or advise with respect to the preparation of any portion of a federal tax return, affidavit, claim or other document, when that person knows or has reason to believe that portion will be used in connection with a material matter arising under the federal tax law, and the person knows that the relevant portion will result in the material understatement of the liability for the tax of another person.

41. Here, Exantus and JS Corporation have continually and repeatedly made false statements on the returns they prepared regarding the availability of the fuel tax credit. Defendants knew

specifically that the taxpayers for whom they prepared returns containing this credit had not purchased the quantity of fuel claimed, and that, more significantly, the taxpayers had not used the fuel in a non-taxable business use.

42. Defendants were also instrumental in preparing tax returns containing false statements of the EITC.

43. The illegal conduct of the defendants resulted in the filing of many false tax returns and the understatement of hundreds of thousands in tax dollars.

44. Exantus and JS Corporation engaged in the above-described conduct with awareness of the false and improper character of the statements about various tax credits and deductions they included in the returns they prepared. Defendants knew that the returns would understate their customers' correct tax liabilities.

45. The defendants prepared tax returns, and/or assisted in the preparation of such returns, that were intended to be used, and were used, in connection with material matters arising under the federal tax laws.

46. In light of the above, the defendants have engaged in conduct subject to penalty under Section 6701. Unless enjoined by this Court, the defendants are likely to continue to prepare tax returns containing false and fraudulent information and deductions, resulting in further understatements of their customers' tax liability. Injunctive relief is therefore appropriate under I.R.C. § 7408.

Count III: Injunction under I.R.C. § 7402

47. The United States incorporates by reference the allegations contained in paragraphs 1 through 46.

48. I.R.C. § 7402 authorizes courts to issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws.

49. Defendants, through the actions described above, have engaged in conduct that interferes substantially with the administration and enforcement of the internal revenue laws.

50. Defendants' conduct results in irreparable harm to the United States for which the United States has no adequate remedy at law. Defendants' conduct is causing and will continue to cause substantial revenue losses to the United States Treasury, much of which may be unrecoverable.

51. Unless the defendants are enjoined, the IRS will have to continue to devote substantial time and resources to identify and locate her customers, and then construct and examine those persons' tax returns and liabilities. The burden of pursuing individual customers may be an insurmountable obstacle, given the IRS's limited resources.

52. If the defendants are not enjoined, they likely will continue to engage in conduct that obstructs and interferes with the enforcement of the internal revenue laws. It is in the public interest to enjoin the defendants' illegal conduct and the harm it causes the United States.

Relief Sought

WHEREFORE, plaintiff the United States of America respectfully prays for the following:

A. That the Court find that Exantus and JS Corporation have engaged in conduct subject to penalty under I.R.C. §§ 6694, 6695, and 6701 and that injunctive relief is appropriate under I.R.C.

§§ 7407 and 7408 to prevent Exantus, and any business or entity through which she operates, and anyone acting in concert with her, from engaging in further such conduct;

B. That the Court find that Exantus and JS Corporation have engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief against defendants, and any business or entity through which they operate, and anyone acting in concert with them, is appropriate to prevent the recurrence of that conduct pursuant to the Court's powers under I.R.C. § 7402(a);

C. That the Court, pursuant to I.R.C. §§ 7402, 7407 and 7408, enter a permanent injunction prohibiting JS Corporation and Exantus, individually and doing business as JS Corporation or any other entity, and their representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with them, from directly or indirectly:

(1) acting as a federal tax return preparer, and requesting, assisting in, or directing the preparation or filing of federal tax returns for any person other than themselves, or appearing as a representative on behalf of any person or entity whose tax liability is under examination or investigation by the Internal Revenue Service;

(2) Engaging in any conduct subject to penalty under IRC § 6694;

(3) Engaging in any conduct subject to penalty under IRC § 6695, including failing to exercise adequate due diligence in determining a taxpayer's eligibility for the Earned Income Tax Credit;

(4) Instructing, assisting, or advising or assisting others to violate the tax laws, including to evade the payment of taxes;

(5) Engaging in conduct subject to penalty under I.R.C. § 6701, *i.e.*, by also aiding, assisting in, procuring, or advising with respect to the preparation of any portion of a return, affidavit, claim or other document, when Exantus knows or has reason to believe that portion will be used in connection with a material matter arising under the federal tax law, and Exantus knows that the relevant portion will result in the material understatement of the liability for the tax of another person;

(6) Engaging in any other conduct that interferes with the administration and enforcement of the internal revenue laws; and

(7) Engaging in any activity subject to penalty under any other section of the Internal Revenue Code.

D. That this Court, pursuant to I.R.C. § 7402, enter an injunction requiring JS Corporation and Exantus to contact by mail (or by e-mail, if a mailing address is unknown) all persons and entities who have, since January 1, 2003, previously paid or otherwise retained either defendant to prepare their income tax returns, and inform those persons and entities of the Court's findings concerning the falsity of defendants' prior representations and attach a copy of the permanent injunction against defendants, and to file with the Court, within 20 days of the date the permanent injunction is entered, a certification signed under penalty of perjury stating that they have done so;

E. That this Court, pursuant to I.R.C. § 7402, enter an injunction requiring defendants to produce to counsel for the United States their complete customer lists, including the names, addresses, e-mail addresses, telephone numbers, and social security or tax identification numbers, of all persons and entities who have, since January 1, 2003, previously paid or otherwise retained either of them to prepare their income tax returns, and to file with the Court, within 20 days of the date the permanent injunction is entered, a certification that they have done so;

F. That this Court order that the United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction;

G. That this Court retain jurisdiction over this action for purposes of implementing and enforcing the final judgment; and

H. That the Court grant the United States such other and further relief as the Court deems proper.

October 14, 2008

Respectfully submitted,

R. ALEXANDER ACOSTA
United States Attorney

BRIAN H. CORCORAN
Fla. Special Bar No. A5501255
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238
Washington, D.C. 20044
Telephone: (202) 202-353-7421
Fax: (202) 514-6770
Brian.H.Corcoran@usdoj.gov

JS 44 (Rev. 2/08)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.) **NOTICE: Attorneys MUST Indicate All Re-filed Cases Below.**

I. (a) PLAINTIFFS

UNITED STATES OF AMERICA

(b) County of Residence of First Listed Plaintiff _____ (EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)

Brian H. Corcoran, U.S. Department of Justice - Tax Division
P.O. Box 7238, Washington, D.C. 20044
(202) 353-7421

DEFENDANTS

Carole Exantus and JS Corporation

County of Residence of First Listed Defendant Broward County (IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT LAND INVOLVED.

Attorneys (If Known)

(d) Check County Where Action Arose: ☐ MIAMI-DADE ☐ MONROE ☑ BROWARD ☐ PALM BEACH ☐ MARTIN ☐ ST. LUCIE ☐ INDIAN RIVER ☐ OKEECHOBEE HIGHLANDS

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

☑ 1 U.S. Government Plaintiff
☐ 2 U.S. Government Defendant
☐ 3 Federal Question (U.S. Government Not a Party)
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

08CV 61651-Zloch-Snow

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant) (For Diversity Cases Only)

	PTF	DEF		PTF	DEF
Citizen of This State	☐ 1	☐ 1	Incorporated *or* Principal Place of Business In This State	☐ 4	☐ 4
Citizen of Another State	☐ 2	☐ 2	Incorporated *and* Principal Place of Business In Another State	☐ 5	☐ 5
Citizen or Subject of a Foreign Country	☐ 3	☐ 3	Foreign Nation	☐ 6	☐ 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT
- ☐ 110 Insurance
- ☐ 120 Marine
- ☐ 130 Miller Act
- ☐ 140 Negotiable Instrument
- ☐ 150 Recovery of Overpayment & Enforcement of Judgment
- ☐ 151 Medicare Act
- ☐ 152 Recovery of Defaulted Student Loans (Excl. Veterans)
- ☐ 153 Recovery of Overpayment of Veteran's Benefits
- ☐ 160 Stockholders' Suits
- ☐ 190 Other Contract
- ☐ 195 Contract Product Liability
- ☐ 196 Franchise

REAL PROPERTY
- ☐ 210 Land Condemnation
- ☐ 220 Foreclosure
- ☐ 230 Rent Lease & Ejectment
- ☐ 240 Torts to Land
- ☐ 245 Tort Product Liability
- ☐ 290 All Other Real Property

TORTS

PERSONAL INJURY
- ☐ 310 Airplane
- ☐ 315 Airplane Product Liability
- ☐ 320 Assault, Libel & Slander
- ☐ 330 Federal Employers' Liability
- ☐ 340 Marine
- ☐ 345 Marine Product Liability
- ☐ 350 Motor Vehicle
- ☐ 355 Motor Vehicle Product Liability
- ☐ 360 Other Personal Injury

PERSONAL INJURY
- ☐ 362 Personal Injury - Med. Malpractice
- ☐ 365 Personal Injury - Product Liability
- ☐ 368 Asbestos Personal Injury Product Liability

PERSONAL PROPERTY
- ☐ 370 Other Fraud
- ☐ 371 Truth in Lending
- ☐ 380 Other Personal Property Damage
- ☐ 385 Property Damage Product Liability

CIVIL RIGHTS
- ☐ 441 Voting
- ☐ 442 Employment
- ☐ 443 Housing/ Accommodations
- ☐ 444 Welfare
- ☐ 445 Amer. w/Disabilities - Employment
- ☐ 446 Amer. w/Disabilities - Other
- ☐ 440 Other Civil Rights

PRISONER PETITIONS
- ☐ 510 Motions to Vacate Sentence

Habeas Corpus:
- ☐ 530 General
- ☐ 535 Death Penalty
- ☐ 540 Mandamus & Other
- ☐ 550 Civil Rights
- ☐ 555 Prison Condition

FORFEITURE/PENALTY
- ☐ 610 Agriculture
- ☐ 620 Other Food & Drug
- ☐ 625 Drug Related Seizure of Property 21 USC 881
- ☐ 630 Liquor Laws
- ☐ 640 R.R. & Truck
- ☐ 650 Airline Regs.
- ☐ 660 Occupational Safety/Health
- ☐ 690 Other

LABOR
- ☐ 710 Fair Labor Standards Act
- ☐ 720 Labor/Mgmt. Relations
- ☐ 730 Labor/Mgmt.Reporting & Disclosure Act
- ☐ 740 Railway Labor Act
- ☐ 790 Other Labor Litigation
- ☐ 791 Empl. Ret. Inc. Security Act

IMMIGRATION
- ☐ 462 Naturalization Application
- ☐ 463 Habeas Corpus-Alien Detainee
- ☐ 465 Other Immigration Actions

BANKRUPTCY
- ☐ 422 Appeal 28 USC 158
- ☐ 423 Withdrawal 28 USC 157

PROPERTY RIGHTS
- ☐ 820 Copyrights
- ☐ 830 Patent
- ☐ 840 Trademark

SOCIAL SECURITY
- ☐ 861 HIA (1395ff)
- ☐ 862 Black Lung (923)
- ☐ 863 DIWC/DIWW (405(g))
- ☐ 864 SSID Title XVI
- ☐ 865 RSI (405(g))

FEDERAL TAX SUITS
- ☒ 870 Taxes (U.S. Plaintiff or Defendant)
- ☐ 871 IRS—Third Party 26 USC 7609

OTHER STATUTES
- ☐ 400 State Reapportionment
- ☐ 410 Antitrust
- ☐ 430 Banks and Banking
- ☐ 450 Commerce
- ☐ 460 Deportation
- ☐ 470 Racketeer Influenced and Corrupt Organizations
- ☐ 480 Consumer Credit
- ☐ 490 Cable/Sat TV
- ☐ 810 Selective Service
- ☐ 850 Securities/Commodities/ Exchange
- ☐ 875 Customer Challenge 12 USC 3410
- ☐ 890 Other Statutory Actions
- ☐ 891 Agricultural Acts
- ☐ 892 Economic Stabilization Act
- ☐ 893 Environmental Matters
- ☐ 894 Energy Allocation Act
- ☐ 895 Freedom of Information Act
- ☐ 900 Appeal of Fee Determination Under Equal Access to Justice
- ☐ 950 Constitutionality of State Statutes

V. ORIGIN (Place an "X" in One Box Only)

☑ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Re-filed- (see VI below) ☐ 4 Reinstated or Reopened ☐ 5 Transferred from another district (specify) ☐ 6 Multidistrict Litigation ☐ 7 Appeal to District Judge from Magistrate Judgment

VI. RELATED/RE-FILED CASE(S). (See instructions second page): a) Re-filed Case ☐ YES ☑ NO b) Related Cases ☐ YES ☑ NO

JUDGE DOCKET NUMBER

VII. CAUSE OF ACTION Cite the U.S. Civil Statute under which you are filing and Write a Brief Statement of Cause (**Do not cite jurisdictional statutes unless diversity**):

26 U.S.C. Sections 7402, 7407, and 7408 - INJUNCTIVE RELIEF FOR VIOLATION OF INTERNAL REVENUE CODE

LENGTH OF TRIAL via 3 days estimated (for both sides to try entire case)

VIII. REQUESTED IN COMPLAINT: ☐ CHECK IF THIS IS A **CLASS ACTION** UNDER F.R.C.P. 23 **DEMAND $** CHECK YES only if demanded in complaint: **JURY DEMAND:** ☐ Yes ☑ No

ABOVE INFORMATION IS TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE SIGNATURE OF ATTORNEY OF RECORD S/ DATE October 14, 2008

FOR OFFICE USE ONLY

AMOUNT WAIVED RECEIPT # _____ IFP _____