

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

UNITED STATES OF AMERICA)
)
 Plaintiff,)
)
 v.)
)
 ALBERTO ALEM, individually and d/b/a)
 PCPS ACCOUNTING & TAX SERVICE,)
 BEATRIZ SARDINAS a/k/a BEATRIZ S.)
 TOLEDO, PILAR MEDINA, a/k/a)
 ANTONIA D. MEDINA, and PCPS)
 CORPORATION, d/b/a PCPS, INC.,)
 PCPS ACCOUNTING and TAX SERVICE,)
 PCPS IMMIGRATION SERVICES,)
 BT PROFESSIONAL SERVICES, and)
 BP PROFESSIONAL SERVICE)
)
 Defendants.)

09-21987

Civil No. **CIV - COOKE**

**MAGISTRATE
BANDSTRA**

FILED by <u>ASS</u> D.C.
JUL 15 2009
STEVEN M. LARIMORE CLERK U. S. DIST. CT. S. D. of FLA. - MIAMI

COMPLAINT FOR PERMANENT INJUNCTION AND OTHER EQUITABLE RELIEF

Plaintiff, the United States for its complaint against: 1) Alberto Alem, individually and doing business as PCPS Accounting and Tax Service; 2) Beatriz Sardinas, also known as Beatriz S. Toledo; 3) Pilar Medina also known as Antonia D. Medina, and; 4) PCPS Corporation, doing business as PCPS, Inc., PCPS Accounting and Tax Service, PCPS Immigration Services, BT Professional Services, and BP Professional Service (collectively, "the defendants"), alleges as follows:

1. This is a civil action brought by the United States under 26 U.S.C. §§ 7402(a), 7407, and 7408 to enjoin the defendants and anyone in active concert or participation with them, from:
 - a. Acting as federal tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than themselves;

- b. Understating customers' liabilities as subject to penalty under 26 U.S.C. § 6694;
- c. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6701, or any other penalty provision of the Internal Revenue Code; and
- d. Engaging in any conduct that interferes with the administration or enforcement of the internal revenue laws.

Jurisdiction and Venue

2. Pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, this action has been requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and is brought at the direction of the Attorney General of the United States.

3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408.

4. Venue is proper in this Court pursuant to 28 U.S.C. § 1391(b) because all defendants are located in Hialeah, Florida, within this judicial district.

Defendants

5. PCPS Corporation operates as a tax return preparation business located at 4410 West 16th Avenue, Suite 8A in Hialeah, Florida. PCPS Corporation also operates under the names PCPS Accounting & Tax Service, PCPS Immigration Service, BT Professionals Service and BP Professional Service. In its most recent annual report with the Florida Secretary of State, Beatriz Sardinas is listed as the president and registered agent of PCPS Corporation. Pilar Medina previously served as president of PCPS Corporation.

6. Alberto Alem works as a paid tax return preparer for PCPS Corporation. To prepare federal tax returns, Alem charges between \$50 and \$300 to his customers.

7. Beatriz Sardinas is the owner of PCPS Corporation and also works as a paid tax return preparer. To prepare federal tax returns, Sardinas charges between \$15 and \$60 to her customers.

8. Pilar Medina is the former president of PCPS Corporation. Medina is also the owner of an Electronic Filing Identification Number (EFIN) registered with the IRS that is also linked to PCPS Immigration Services. Sardinas and Alem used Medina's EFIN to electronically file fraudulent federal tax returns with the IRS.

Fuel Tax Credit Fraud

9. The IRS has identified at least 1,491 tax returns prepared by the defendants in 2006 and 2007 that claim a total of over \$3,600,000 in bogus fuel tax credits.

10. The defendants have prepared blatantly fraudulent tax returns for customers using IRS Form 4136, "Credit for Federal Tax Paid on Fuels." In using and preparing these forms, the defendants misapplied 26 U.S.C. § 6421(a) ("Fuel Tax Credit"). The fuel tax credit is a credit available only to taxpayers who operate farm equipment or other off-highway business vehicles. The equipment or vehicles must not be registered for highway uses. The defendants improperly claim the credit for customers who do not meet these requirements

Overview of 26 U.S.C. § 6421(a): Credit for Fuel Tax Paid on Fuels

11. Fraudulently claiming entitlement to the fuel tax credit is a widespread tax scam that presents a serious enforcement problem for the IRS and is included among the IRS's "2009 'Dirty Dozen' Tax Scams" as it was in 2007 and 2008. As part of this scheme, individuals improperly claim the Fuel Tax Credit for their personal or business gasoline or other motor fuel purchases. Indeed, many taxpayers, including the defendants' customers, claim the credit in amounts exceeding their actual personal or business fuel purchases.

12. The Internal Revenue Code provides a credit for gasoline and undyed diesel fuel used in an off-highway business use. 26 U.S.C. § 6421(a). Off-highway business use is any off-highway use of fuel in a trade or business or in an income-producing activity where the equipment or vehicle is not registered and not required to be registered for use on public highways. IRS Publication 225 provides the following examples of off-highway business fuel use: (1) in stationary machines, such as generators, compressors, power saws, and similar equipment; (2) for cleaning purposes; and (3) forklifts trucks, bulldozers, and earthmovers. *See* IRS Publication 225, *Farmer's Tax Guide* (2008).

13. 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. This includes federal, state, county, and city roads and streets. These highway vehicles are not eligible for the fuel tax credit. IRS Publication 510 provides the following as examples of highway vehicles, which are not eligible for the fuel tax credit: passenger automobiles, buses, motorcycles, and highway-type trucks and truck tractors. *See* IRS Publication 510, *Excise Taxes*, Chapter 2 (2009).

14. In addition, IRS Publication 510 provides the following example of an appropriate application of the fuel tax credit:

Caroline owns a landscaping business. She uses power lawn mowers and chainsaws in her business. The gasoline used in the power lawn mowers and chainsaws qualifies as fuel used in an off-highway business use. The gasoline used in personal lawn mower at home does not qualify.

15. The fuel tax credit does not apply to trucks, passenger vehicles or other vehicles that are not registered or required to be registered to drive on public highways.

The Defendants' Fraudulent Claims of the Fuel Tax Credit

16. The defendants at PCPS Corporation claimed bogus fuel tax credits on several federal income tax returns that they prepared for customers in 2006 and 2007. The defendants claimed absurdly large fuel tax credits by falsely reporting purchases of large quantities of gasoline and diesel fuel, especially when compared to their customers' reported adjusted gross incomes.

17. To claim the credits, the defendants prepare IRS Forms 4136 for their customers' returns, falsely stating that the customer has used gasoline or diesel fuel for off-highway business purposes and/or used other than as a fuel in the propulsion engine of a diesel-powered highway vehicle. The defendants claimed the fuel tax credit primarily for purported truck drivers who would operate highway vehicles not eligible for the fuel tax credit.

18. For example, in 2007, Alberto Alem prepared a 2006 federal income tax return for Luis Gonzalez and Janet Rodriguez, with claimed fuel tax credits of 300 gallons of gasoline for off-highway business use and 4,800 gallons of diesel fuel for use in something other than as propulsion fuel for a diesel-powered vehicle. Gonzalez and Rodriguez, whose reported adjusted gross income was only \$10,975, would had to have spent \$10,200 to purchase that amount of gasoline and diesel at \$2 per gallon.

19. Alem does not limit his preparation of fraudulent tax returns to current tax years. On behalf of Luis Gonzalez and Janet Rodriguez, in 2006, Alem fraudulently prepared amended 2004 and 2005 federal income tax returns for Luis Gonzalez and Janet Rodriguez solely to claim

the fuel tax credit. For 2005, Alem claimed 8,790 gallons of diesel fuel for off-highway business use (Gonzalez and Rodriguez reported an adjusted gross income of \$11,924 but would had to have spent \$17,580 to purchase that amount of fuel at \$2 per gallon). For 2004, Alem claimed 200 gallons of gasoline and 8,950 gallons of diesel fuel for off-highway business use (Gonzalez and Rodriguez reported an adjusted gross income of \$16,935 but would had to have spent \$18,300 to purchase the amount of fuel at \$2 per gallon).

20. Beatriz Sardinas also prepared fraudulent tax returns. For example, Sardinas fraudulently prepared a federal income tax return in 2007 for Yoan Hernandez with claimed fuel tax credits of 9,700 gallons of diesel fuel used for something other than as fuel to propel a diesel-powered vehicle. On the same return, Sardinas claimed 300 gallons of gasoline for off-highway business use. Hernandez, whose reported adjusted gross income was only \$9,999, would had to have spent \$20,000 to purchase that amount of gasoline and diesel at \$2 per gallon. Sardinas transmitted Hernandez's return to the IRS using the EFIN assigned to Medina.

21. Sardinas fraudulently prepared a federal income tax return in 2007 for Gustavo Jerez with claimed fuel tax credits of 7,000 gallons of diesel fuel used for something other than as fuel to propel a diesel-powered vehicle. Jerez, whose reported adjusted gross income was only \$13,953, would had to have spent \$14,000 to purchase that amount of diesel fuel at \$2 per gallon. Sardinas transmitted Jerez's return to the IRS using the EFIN assigned to Medina.

22. Sardinas does not limit her preparation of tax returns to the present tax year. In 2007, Sardinas fraudulently prepared an amended 1999 federal income tax return for Ramon Guerrero, solely to claim the fuel tax credit. Sardinas claimed 11,400 gallons of diesel fuel for use for something other than fuel in a diesel-powered vehicle. Guerrero, whose reported adjusted gross

income was only \$5,791 would had to have spent \$22,800 to purchase that amount of diesel or kerosene at \$2 per gallon.

23. During 2007, Sardinas fraudulently prepared an amended 2006 federal income tax return for Raimundo and Yohandra Pardo, solely to claim the fuel tax credit. Sardinas claimed fuel tax credits for 4,929 gallons of diesel fuel used for something other than for propulsion in a diesel-powered vehicle. The Pardos, whose reported adjusted gross income was \$9,257 would have had to have spent \$9,858 to purchase that amount of diesel at \$2 per gallon.

24. Other employees at PCPS Corporation, under the direction of Sardinas, prepared federal tax returns that claimed bogus fuel tax credits. For example, Sandy Perez of PCPS, Inc. is listed as the tax return preparer of the 2005 federal income tax return of Angel Riquenes. Perez claimed fuel tax credits for 22,064 gallons of diesel fuel used for off-highway business use. Riquenes, whose reported adjusted gross income was \$16,079, would had to have spent \$44,128 to purchase that amount of diesel at \$2 per gallon.

25. Sandra Senda of PCPS Inc. is listed as the tax return preparer of the 2005 federal income tax return of Roman Valdes. Senda claimed fuel tax credits for 5,020 gallons of gasoline for off-highway use and 35,220 gallons of diesel fuel used for something other than for propulsion in a diesel-powered vehicle. Valdes, whose reported adjusted gross income was \$11,500, would had to have spent \$80,480 to purchase that amount of fuel at \$2 per gallon.

Harm to the Public Caused by the Defendants

26. The defendants' customers have been harmed because they paid the defendants fees to prepare tax returns that substantially understate their correct tax liabilities. Many customers now face large income tax deficiencies and may be liable for sizeable penalties and interest.

27. The defendants' conduct harms the United States because their customers are under-reporting and under-paying their correct tax liabilities. The IRS has identified 1,491 fraudulent federal income tax returns that the defendants prepared in 2006 and 2007 that claim over \$3,600,000 in fraudulent fuel tax credits alone.

28. In addition to the direct harm caused by preparing tax returns that understate customers' tax liabilities, the defendants' activities undermine public confidence in the administration of the federal tax system and encourage noncompliance with the internal revenue laws.

29. The defendants further harm the United States because the IRS must devote its limited resources to identifying the defendants' customers, ascertaining their correct tax liabilities, recovering any refunds erroneously issued, and collecting any additional taxes and penalties assessed.

Count I: Injunction under 26 U.S.C. § 7407

30. The United States incorporates by reference the allegations contained in paragraphs 1 through 29.

31. Section § 7407 (26 U.S.C.) authorizes a district court to enjoin a tax preparer from:

- a. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694 or 6695;
- b. Misrepresenting his or her eligibility to practice before the IRS, or otherwise misrepresenting his or her experience or education as a tax return preparer;
- c. Guaranteeing the payment of any tax refund or the allowance of any tax credit, and;
- d. Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws,

if the court finds that the preparer has engaged in such conduct and that injunctive relief is appropriate to prevent the recurrence of the conduct. If the court finds that a preparer has continually or repeatedly engaged in such conduct, and the court further finds that a narrower injunction (i.e., prohibiting only that specific enumerated conduct) would not be sufficient to prevent that person's interference with the proper administration of the internal revenue laws, the court may enjoin the person from further acting as a federal income tax preparer.

32. The defendants have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 by preparing federal income tax returns that understate their customers' liabilities based on unrealistic, frivolous, and reckless positions.

33. The defendants' continual and repeated violations of 26 U.S.C. §§ 6694 and 6695 fall within 26 U.S.C. § 7407(b)(1)(A) and (D), and thus are subject to an injunction under 26 U.S.C. § 7407.

34. If they are not enjoined, the defendants are likely to continue to file false and fraudulent tax returns.

35. The defendants' continual and repeated conduct subject to an injunction under 26 U.S.C. § 7407, including their flagrant misuse of the fuel tax credit claims demonstrates that a narrow injunction prohibiting only specific conduct would be insufficient to prevent the defendants' interference with the proper administration of the internal revenue laws. Thus, they should be permanently barred from acting as return preparers.

Count II: Injunction under 26 U.S.C. § 7408

36. The United States incorporates by reference the allegations in paragraphs 1 through 35.

37. Section 7408 (26 U.S.C.) authorizes a district court to enjoin any person from engaging in conduct subject to penalty under either 26 U.S.C. § 6700 or § 6701 if injunctive relief is appropriate to prevent recurrence of such conduct.

38. Section 6701(a) (26 U.S.C.) penalizes any person who aids or assists in, procures, or advises with respect to the preparation or presentation of a federal tax return, refund claim, or other document knowing (or having reason to believe) that it will be used in connection with any material matter arising under the internal revenue laws and knowing that if it is so used it will result in an understatement of another person's tax liability.

39. The defendants prepare federal tax returns for customers that they know will understate their correct tax liabilities. The defendants' conduct is thus subject to a penalty under 26 U.S.C. § 6701.

40. If the Court does not enjoin the defendants, they are likely to continue to engage in conduct subject to penalty under 26 U.S.C. § 6701. Injunctive relief is therefore appropriate under 26 U.S.C. § 7408.

Count III: Injunction under 26 U.S.C. § 7402(a) Necessary to Enforce the Internal Revenue Laws

41. The United States hereby incorporates by reference the allegations in paragraphs 1 through 40.

42. Section 7402 (26 U.S.C.) authorizes a district court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

43. The defendants, through the actions described above, have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws.

44. Unless enjoined, the defendants are likely to continue to engage in such improper conduct and interfere with the enforcement of the internal revenue laws. If the defendants are not enjoined from engaging in fraudulent and deceptive conduct, the United States will suffer irreparable injury by wrongfully providing federal income tax refunds to individuals not entitled to receive them.

45. The United States will suffer irreparable injury if the defendants are not enjoined, which outweighs the harm to the defendants of being barred from acting as a return preparers.

46. Enjoining the defendants is in the public interest because an injunction, backed by the Court's contempt powers if needed, will stop the defendants' illegal conduct and the harm it causes the United States.

47. The Court should impose injunctive relief under 26 U.S.C. § 7402(a).

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

A. That the Court find that the defendants have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and have continually and repeatedly engaged in other fraudulent or deceptive conduct that substantially interferes with the administration of the tax laws, and that a narrower injunction prohibiting only this specific misconduct would be insufficient;

B. That the Court, pursuant to 26 U.S.C. § 7407, enter a permanent injunction prohibiting the defendants from acting as federal tax return preparers;

C. That the Court find that the defendants have engaged in conduct subject to a penalty under 26 U.S.C. § 6701, and that injunctive relief under 26 U.S.C. § 7408 is appropriate to prevent a recurrence of that conduct;

D. That the Court find that the defendants have engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a);

E. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter a permanent injunction prohibiting the defendants, and all those in active concert or participation with them, from:

1. acting as federal tax return preparers, or assisting in or directing the preparation or filing of federal tax returns for any person or entity other than themselves, or appearing as a representative on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
2. understating customers' liabilities as subject to penalty under 26 U.S.C. § 6694;
3. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in Title 26 of the United States Code; and
4. engaging in conduct that interferes with the administration or enforcement of the internal revenue laws.

F. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an injunction requiring the defendants to contact, within fifteen days of the Court's order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom they prepared federal tax returns or claims for a refund in 2006 and 2007 to inform them of the permanent injunction entered against them;

G. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an injunction requiring the defendants to produce to counsel for the United States, within fifteen days of the Court's order, a list that identifies by name, social security number, address, e-mail address, and

telephone number and tax period(s) all persons for whom they prepared federal tax returns or claims for a refund since January 1, 2006;

H. That the Court retain jurisdiction over the defendants and over this action to enforce any permanent injunction entered against them;

I. That the United States be entitled to conduct discovery to monitor the defendants' compliance with the terms of any permanent injunction entered against them; and

J. That the Court grant the United States such other and further relief, including costs, as is just and reasonable.

Dated: July 15, 2009.

Respectfully submitted,

JEFFREY H. SLOMAN
Acting United States Attorney


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Post Office Box 7238, Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 514-9953
Facsimile: (202) 514-6770

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 file the Re-filed Case Below**

I. (a) PLAINTIFFS

United States of America

CIV - COOKE

DEFENDANTS

Alberto Alem, Beatriz Sardinas, Pilar Mendina, and PCPS Corporation

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

County of Residence of First Listed Defendant Miami-Dade
(IN U.S. PLAINTIFF CASES ONLY)

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

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

James C. Strong, U.S. Dep't of Justice, Tax Div., P.O. Box 7238, Ben Franklin Station, Washington, DC 20044 (202) 514-9953

Attorneys (if Known)

09-cv-21987-Cooke/Bandstra

FILED by AS D.C.

JUL 15 2009

(a) Check County Where Action Arose: MIAMI-DADE MONROE BROWARD PALM BEACH MARTIN ST. LUCIE

STEVEN M. LARIMORE
CLERK U.S. DISTRICT COURT
S.D. of FLA - MIAMI

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)

III. CITIZENSHIP OF PRINCIPAL PARTIES (For Diversity Cases Only)

	PTF	DEF		PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

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

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus-Alien Detainee <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities Employment <input type="checkbox"/> 446 Amer. w/Disabilities Other <input type="checkbox"/> 440 Other Civil Rights	PRISONER PETITIONS <input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition			

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. 7402, 7407, 7408

LENGTH OF TRIAL via 2 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

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

DATE

James C. Strong

07/15/09

FOR OFFICE USE ONLY

AMOUNT

waived

RECEIPT #

IFP