

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF GEORGIA  
DUBLIN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No.
	)	
JAMES J. KING,	)	
	)	
Defendant.	)	

**COMPLAINT**

Plaintiff, the United States of America, alleges as follows:

1. The United States brings this action to enjoin Defendant James J. King from:
  - a. preparing or assisting in the preparation of any other person's federal income tax returns and other related documents and forms for others;
  - b. preparing or assisting in the preparation of federal tax returns that he knows will result in the understatement of any tax liability or the overstatement of federal tax refunds;
  - c. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, or 6695; and
  - d. engaging in any conduct which substantially interferes with the proper administration and enforcement of internal revenue laws

2. This action is authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and is brought at the direction of a delegate of the Attorney General of the United States, in accordance with 26 U.S.C. §§ 7401, and 7407.

#### JURISDICTION AND VENUE

3. Defendant James J. King resides and has his principal place of business in Telfair County, Georgia.

4. This Court has jurisdiction of this action pursuant to 28 U.S.C. §§ 1340, 1345 and 26 U.S.C. §§ 7402(a), 7407.

5. Venue is proper in this Court under 26 U.S.C. §§ 7407 and 28 U.S.C. § 1391 because the defendant resides and has his principle place of business within the jurisdiction of this Court.

#### DEFENDANT CAUSED AND CONTINUES TO CAUSE MILLIONS OF DOLLARS IN TAX LOSSES

6. Under the trade name "James King Tax Service," Defendant has prepared thousands of state and federal income tax returns for clients each year – 3,314 federal returns in 2008 – from his residence in Telfair County. Defendant has been preparing returns for others through "James King Tax Service" since at least 1988.

7. Defendant has repeatedly and regularly prepared returns overstating his clients' deductions or credits and correspondingly understating his clients' federal income tax liabilities. Many of these understatements of liability are due to positions that King knew or should have known were unreasonable.

8. Defendant has caused substantial revenue losses to the United States, the extent of which may be estimated from returns prepared by Defendant which have been audited by the IRS.

9. The IRS audited 106 returns prepared by Defendant for tax years 2004 through 2007. Of those returns, 98 contained understatements of clients' taxable income, resulting in an average tax deficiency of \$4,141.43 for each of the 98 returns. An additional two returns were determined to be deficient, but the final amount of deficiency has not yet been determined because they are still within the IRS's internal appeals process. Only 6 of those 106 returns resulted in a determination of no deficiency by the IRS. The United States' loss from the 98 deficient returns is \$405,860. If a comparable percentage of the other returns prepared by King reflect similar deficiencies, the IRS projects that the total tax loss could be in the tens of millions of dollars.

10. Defendant has routinely understated his clients' tax liability by fabricating or inflating itemized deductions and by preparing returns in which clients claim the Earned Income Tax Credit ("EIC") even though they are not entitled to it. In addition, Defendant has misrepresented his experience as a tax return preparer.

#### FABRICATION OR INFLATION OF DEDUCTIONS

11. King routinely fabricates and inflates itemized deductions reported on his customers' Schedules A (Form 1040), employing several different schemes. By fabricating and inflating itemized deductions on a client's Schedule A (Form 1040), King is able to reduce a client's taxable income, which results in a reduced tax liability. Because these clients often have had taxes withheld from their paychecks, their reduced liability often results in a higher refund.

12. One such scheme routinely employed by Defendant is to inflate or fabricate “Miscellaneous deductions” such as unreimbursed employee business expenses. Several specific examples are listed below:

a. Defendant prepared the 2005 and 2006 returns for one married couple from Savannah, Georgia, claiming that they incurred deductible job expenses and miscellaneous expenses of \$18,051 in 2005 and \$18,366 in 2006. Upon examination, the IRS only allowed \$1,805 of the 2005 expenses and \$1,818 of those for 2006. Included in the disallowed amount was unsubstantiated employee mileage expenses of \$4,539. The IRS also disallowed work clothes expense of \$5,480, because neither of the taxpayers’ jobs required them to wear a uniform. Furthermore, the return Defendant prepared included a deduction of \$3,640 for “cleaning work clothes,” of which only \$192 could be substantiated. According to that couple, they had not provided Defendant with records of mileage to substantiate the claimed vehicle expense, nor instructed Defendant to include the other expenses on the return. Instead, according to them, Defendant put false amounts on their return without their knowledge or consent.

b. Defendant prepared the 2006 return for a married couple from Hinesville, Georgia, which claimed expenses of \$3,420 for “cleaning work clothes.” However, neither of the spouses’ employers required them to wear uniforms for their work, nor to have their work clothes dry-cleaned. The IRS disallowed the entire claimed expense. Altogether this couple’s 2006 return claimed miscellaneous expenses of \$19,629, of which the IRS disallowed \$16,769.

c. According to another taxpayer from Hinesville, King fabricated the amounts claimed as deductions on his tax year 2006 schedule A. King did not ask for receipts or records, or even an amount of expenses, but determined on his own the amount to claim as

deductions. Altogether, the Schedule A on the return prepared by King for this taxpayer and his wife claimed miscellaneous expenses of \$19,403. Upon examination, the IRS disallowed \$18,931 of that amount. The IRS determined that the return prepared by King underreported the income tax owed by \$3,815.

13. Another deduction which King routinely inflates or fabricates is charitable contributions. In order to take a deduction under 26 U.S.C. § 170, a taxpayer must be able to substantiate such deductions. King has routinely prepared returns with inflated or even fabricated charitable contributions. Two examples are listed below:

a. The IRS disallowed \$7,840 of the \$8,340 charitable contribution deduction King placed on the 2006 return of the couple mentioned in Paragraph 12.b above from Hinesville.

b. King prepared the 2006 return for another married couple from Hinesville, Georgia claiming charitable contributions of \$8,450. However, upon examination, the IRS adjusted their contribution amount by \$7,250 to \$1,200, a decision with which the couple agreed.

#### FAILURE TO CONDUCT DUE DILIGENCE FOR EARNED INCOME TAX CREDIT

14. King has repeatedly prepared returns for taxpayers in which he has failed to be diligent in determining the taxpayers' eligibility for the credit under 26 U.S.C. § 32, i.e. the Earned Income Tax Credit (EIC). Instead, he has repeatedly prepared returns that claim the EIC for customers who do not qualify for it.

15. Of the sample of 106 returns referred to in paragraph 9, above, at least 40 returns prepared by King for the tax years 2006 and 2007 claimed the EIC erroneously. The IRS examined those returns and disallowed the credit. The total amount of disallowed earned income

credit from those returns was \$130,500. For a number of these returns, the error arose from claiming children as dependents who did not actually live with the taxpayer. As such, they also erroneously claimed an additional "child tax credit." Two examples are listed below:

a. King prepared the 2007 return for a single male taxpayer from Lumber City, Georgia who filed as head of household. The return prepared by King claimed the taxpayer's two nephews as dependents even though they did not live with the taxpayer. As a result of falsely claiming the two nephews as dependents and filing as head of household, the taxpayer claimed a larger standard deduction, two extra exemptions, EIC in the amount of \$2,213, and additional child tax credit of \$1,077. All of these were disallowed by the IRS upon examination, resulting in a total tax deficiency of \$5,678.

b. King prepared the 2007 return of a feed store employee from Douglas, Georgia which exhibited similar problems. The single male taxpayer filed as head of household, and the return prepared by King claimed his two nephews as dependents, even though they did not reside with the taxpayer for the required period of time during that year. The return claimed the larger standard deduction for filing as head of household, two extra exemptions, EIC in the amount of \$3,329, child tax credit of \$328, and additional child tax credit of \$1,535. Upon examination, the IRS disallowed all of those, resulting in a total deficiency of \$6,444 in tax. The taxpayer agreed in writing with the IRS' determination of that deficiency.

#### MISREPRESENTATION OF EXPERIENCE OR EDUCATION

16. King has repeatedly misrepresented his experience as an income tax return preparer. Upon information and belief, King falsely misrepresented to his clients that he formerly worked for the IRS.

HARM TO THE UNITED STATES

17. The variety of schemes used by King harm the United States by unlawfully understating his clients' reported tax liabilities.

18. The magnitude of lost tax revenues caused by King's schemes is enormous. After examining 106 returns prepared by Defendant for tax years 2004 through 2007, the IRS determined that, of those returns, 98 contained understatements of clients' taxable income, resulting in an average tax deficiency of \$4,141.43. The United States' loss from those 98 deficient returns is \$405,860. If a comparable percentage of the other returns prepared by King reflect similar deficiencies, the IRS projects that the total tax loss to the government could be in the tens of millions of dollars.

19. Aside from the immense financial loss to the Government from King's schemes, the IRS is also specifically harmed by his improper conduct because the IRS must continue to devote scarce resources to detect and examine inaccurate returns prepared and filed by King on behalf of his clients. The IRS must also expend valuable resources in an attempt to assess and collect the unpaid taxes from King's clients.

20. In light of the large number of returns prepared by King, the high percentage of returns understating tax liability, the great financial harm to the United States, and the variety of schemes employed by King to effectuate this end, it is necessary to permanently enjoin King from continuing to prepare tax returns.

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

21. The United States incorporates by reference the allegations in paragraphs 1 through 20.

22. 26 U.S.C. § 7407 authorizes a District Court to enjoin a person who is a tax return preparer from engaging in certain prohibited conduct or from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, among other things, the following:

- a. engaging in conduct subject to penalty under 26 U.S.C. § 6694, which penalizes a return preparer who prepares a return that contains an understatement of tax liability that is due to an unreasonable position which the return preparer knew or should have known was unreasonable;
- b. engaging in conduct subject to penalty under 26 U.S.C. § 6695(g), which penalizes a tax return preparer for failing to exercise due diligence in determining eligibility for the EIC;
- c. misrepresenting the tax return preparers' experience or education as a tax return preparer; and
- d. engaging in any other conduct which substantially interferes with the proper administration of the Internal Revenue laws.

23. In order for a court to issue such an injunction, the court must find (1) that the tax return preparer engaged in the prohibited conduct, and (2) that injunctive relief is appropriate to prevent the recurrence of such conduct.

24. If the court finds that the return preparer has continually and repeatedly engaged in conduct prohibited by the statute, and that a narrower injunction (i.e., against only the conduct) would not be sufficient to prevent the person's interference with the proper administration of the

federal tax laws, the court may permanently enjoin the person from acting as a tax return preparer.

25. King has repeatedly and continually prepared or submitted returns that contained understatements of tax liability and that were due to positions that he knew or reasonably should have known were unreasonable and subject to penalty under 26 U.S.C. § 6694(a).

26. King has repeatedly and continually failed to exercise due diligence in determining his customers' eligibility for the EIC and prepared returns incorrectly claiming the EIC.

27. King has repeatedly and continually misrepresented his experience and education as a tax return preparer.

28. A narrow injunction only against King's conduct—as opposed to enjoining his acting as a tax return preparer—would be insufficient to prevent his interference with the proper administration of the federal tax laws. King has employed a number of schemes over an extended period of time that result in understatement of income and income tax. It is unlikely that a narrow injunction could encompass all of those schemes. Indeed, it is likely that the IRS has not yet identified all of the schemes used by King to understate income. Moreover, failure to permanently enjoin King will require the IRS spend additional resources to ferret out additional schemes he devises in the future. Therefore, only a permanent injunction is sufficient to prevent future harm.

29. Because King has engaged in conduct prohibited by 26 U.S.C. § 7407(b)(1), he is subject to an injunction for those activities.

30. Moreover, because King has repeatedly and continually engaged in activities subject to injunction under 26 U.S.C. § 7407(b)(1), and because a narrower injunction would not be sufficient to prevent King's interference with the proper administration of the federal tax laws, he should be permanently enjoined from acting as an income tax return preparer.

**Count II - Injunction under 26 U.S.C. § 7402**

31. The United States incorporates by reference the allegations in paragraph 1 through 30.

32. 26 U.S.C. § 7402(a) authorizes a court to issue orders of injunction as may be necessary or appropriate for the enforcement of internal revenue laws.

33. King, as described above, has repeatedly and continually engaged in conduct that interferes substantially with the administration and enforcement of internal revenue laws.

34. If King continues to act as a tax return preparer, his conduct will result in irreparable harm to the United States, and the United States has no adequate remedy at law.

35. King's conduct has caused and will continue to cause substantial tax losses to the United States Treasury, much of which may be undiscovered and unrecoverable. Unless King is enjoined, the IRS will have to devote substantial time and resources auditing his clients individually to detect future returns prepared by Defendant and understating the clients' income.

36. The detection and audit of erroneous EIC refund claims filed by King's customers will place a serious burden on IRS resources.

37. If King is not enjoined, he will continue to engage in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and that otherwise substantially interferes with the enforcement and administration of the internal revenue laws.

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

A. That the Court find that King has repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, that he has misrepresented his experience as a tax return preparer, and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent recurrence of that conduct.

B. That the court find that King has repeatedly and continually engaged in conduct that substantially interferes with the proper enforcement and administration of the internal revenue laws, and that injunctive relief against him is appropriate to prevent the recurrence of that conduct pursuant to 26 U.S.C. §§ 7402(a).

C. That the Court enter a permanent injunction prohibiting King and any other person working in concert and/or participation with him from directly or indirectly:

1. preparing or assisting in the preparation of any other person's federal income tax returns and other related documents and forms for others;
2. preparing or assisting in the preparation of federal tax returns that he knows will result in the understatement of any tax liability or the overstatement of federal tax refunds;
3. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694 or 6695; and
4. engaging in any conduct which substantially interferes with the proper administration and enforcement of internal revenue laws

D. That the Court enter an injunction:

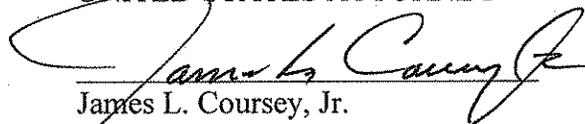
1. Requiring King, at his own expense, to send by certified mail, return receipt requested, a copy of the final injunction entered against him in this action to each person for whom he, or anyone at his direction and employ, prepared federal income tax returns or any other federal tax forms after January 1, 2003;
2. Requiring King, and anyone who prepared tax returns at his direction or in his employ, to turn over to the United States copies of all returns or claims for refund that he prepared for customers after January 1, 2003;
3. Requiring King, and anyone who prepared tax returns at his direction or in his employ, to turn over to the United States a list with the name, address and telephone number, e-mail address (if known), and social security number or other taxpayer identification number of all customers for whom, they prepared returns after January 1, 2003;
4. Requiring King, within forty-five (45) days of entry of the final injunction in this action, to file a sworn statement with the Court evidencing his compliance with the foregoing directives; and
5. Requiring King to keep records of his compliance with the foregoing directives, which may be produced to the Court, if requested, or to the United States pursuant to paragraph E, below.

E. That the Court enter an order allowing the United States to monitor King's compliance with this injunction, and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure; and

F. That the Court grant the United States such other and further relief as the Court deems appropriate.

Respectfully submitted,

EDWARD J. TARVER  
UNITED STATES ATTORNEY



James L. Coursey, Jr.  
Assistant United States Attorney  
GA Bar No. 190602  
P.O. Box 8970  
Savannah, Georgia 31412  
Telephone (912) 652-4422  
Jimmy.Coursey@usdoj.gov

GREGORY L. JONES  
Trial Attorney, Tax Division  
Oregon Bar # 06580  
U.S. Department of Justice  
Post Office Box 14198  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 305-3254  
Gregory.L.Jones@usdoj.gov

**CIVIL COVER SHEET**

JS 44 (Rev. 12/07)

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.)

**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)  
Gregory L. Jones, Trial attorney, Tax Division, U.S. Department of Justice,  
P.O. Box 14198, Ben Franklin Station, Washington, D.C. 20044

**DEFENDANTS**

James J. King

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

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

Attorneys (If Known)

**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** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | 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	<b>PERSONAL INJURY</b> <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  <b>CIVIL RIGHTS</b> <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	<b>PERSONAL INJURY</b> <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  <b>PERSONAL PROPERTY</b> <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  <b>PRISONER PETITIONS</b> <input type="checkbox"/> 510 Motions to Vacate Sentence <b>Habeas Corpus:</b> <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	<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  <b>LABOR</b> <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  <b>IMMIGRATION</b> <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  <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark  <b>SOCIAL SECURITY</b> <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))  <b>FEDERAL TAX SUITS</b> <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

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

- 1 Original Proceeding  
 2 Removed from State Court  
 3 Remanded from Appellate Court  
 4 Reinstated or Reopened  
 5 Transferred from another district (specify)  
 6 Multidistrict Litigation  
 7 Appeal to District Judge from Magistrate Judgment

**VI. CAUSE OF ACTION**

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 U.S.C. Sections 7402; 7407

Brief description of cause:

Suit to enjoin tax return preparer

**VII. 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

**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE \_\_\_\_\_

DOCKET NUMBER \_\_\_\_\_

DATE

1-13-10

SIGNATURE OF ATTORNEY OF RECORD

*James Caury Jr.*

FOR OFFICE USE ONLY

RECEIPT # \_\_\_\_\_ AMOUNT \_\_\_\_\_ APPLYING IFP \_\_\_\_\_ JUDGE \_\_\_\_\_ MAG. JUDGE \_\_\_\_\_

**INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44****Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading 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. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

**I. (a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.

(b) County of Residence. For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)

(c) Attorneys. Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

**II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.C.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.

United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.

United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.

Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.

Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; federal question actions take precedence over diversity cases.)

**III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

**IV. Nature of Suit.** Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerks in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.

**V. Origin.** Place an "X" in one of the seven boxes.

Original Proceedings. (1) Cases which originate in the United States district courts.

Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.

Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.

Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.

Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.

Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.

Appeal to District Judge from Magistrate Judgment. (7) Check this box for an appeal from a magistrate judge's decision.

**VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.**

Example:

U.S. Civil Statute: 47 USC 553

Brief Description: Unauthorized reception of cable service

**VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.

Demand. In this space enter the dollar amount (in thousands of dollars) being demanded or indicate other demand such as a preliminary injunction.

Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

**VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**Date and Attorney Signature.** Date and sign the civil cover sheet.

AO 440 (Rev. 8/01) Summons in a Civil Action

UNITED STATES DISTRICT COURT  
Southern District of Georgia

United States of America

SUMMONS IN A CIVIL CASE

V.

James J. King

CASE NUMBER:

TO: (Name and address of Defendant)

James J. King  
208 Spaulding Drive  
McRae, Georgia 31055

**YOU ARE HEREBY SUMMONED** and required to serve on PLAINTIFF'S ATTORNEY (name and address)

Gregory L. Jones

Jimmy Coursey

Trial Attorney, Tax Division

Assistant United States Attorney

U.S. Department of Justice

United States Attorney's Office

P.O. Box 14198

P.O. Box 8970

Ben Franklin Station

Savannah, Georgia 31412

Washington, D.C. 20044

an answer to the complaint which is served on you with this summons, within 21 days after service of this summons on you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. Any answer that you serve on the parties to this action must be filed with the Clerk of this Court within a reasonable period of time after service.

Scott L. Poff

CLERK

DATE

(By) DEPUTY CLERK

AO 440 (Rev. 8/01) Summons in a Civil Action

<b>RETURN OF SERVICE</b>		
Service of the Summons and complaint was made by me <sup>(1)</sup>	DATE	
NAME OF SERVER ( <i>PRINT</i> )	TITLE	
<i>Check one box below to indicate appropriate method of service</i>		
<input type="checkbox"/> Served personally upon the defendant. Place where served: _____ _____		
<input type="checkbox"/> Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein. Name of person with whom the summons and complaint were left: _____		
<input type="checkbox"/> Returned unexecuted: _____ _____		
<input type="checkbox"/> Other (specify): _____ _____ _____		
<b>STATEMENT OF SERVICE FEES</b>		
TRAVEL	SERVICES	TOTAL
<b>DECLARATION OF SERVER</b>		
I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.		
Executed on _____ Date _____ Signature of Server _____		
_____ Address of Server		

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure.