

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

CLERK U.S. DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA, FLORIDA

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United States of America,)
)
Plaintiff,)
)
v.)
)
Tyree Middleton, dba Middleton)
Financial Group, aka Middleton)
Financial Professional Tax & Accounting,)
Inc.,)
)
Defendant.)

Civil No.

8:13-CV-311-T-33MAP

Complaint and Request for Injunctive Relief

Plaintiff United States of America, for its complaint against defendant Tyree Middleton, states as follows:

Jurisdiction and Venue

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

2. This suit is brought under 26 U.S.C. §§ 7402, 7407, and 7408 to restrain and enjoin defendant from:

- a. preparing federal tax returns, amended returns, and other related documents and forms for others;
- b. engaging in any activity subject to penalty under 26 U.S.C. § 6694, 6695, or 6701;
- c. engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;

Dated: February 1, 2013

KATHRYN KENEALLY
Assistant Attorney General

s/Michael R. Pahl
MICHAEL R. PAHL
Trial Attorney, Tax Division
Minn. Bar. No. 0234539
U.S. Department of Justice
Post Office Box 7238
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 514-6488

CIVIL COVER SHEET

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleading or other papers as required by law, except as provided by local rules of court. The form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of the 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 PLAINTIFF (EXCEPT IN U.S. PLAINTIFF CASES)

DEFENDANTS

Tyree Middleton, dba Middleton Financial Group, aka Middleton Financial Professional Tax & Accounting, Inc.,

(b) COUNTY OF RESIDENCE OF FIRST DEFENDANT (EXCEPT IN U.S. PLAINTIFF CASES) NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED

(c) ATTORNEYS (FIRM NAME, ADDRESS AND TELEPHONE NUMBER)

MICHAEL R. PAHL, TRIAL ATTORNEY TAX DIVISION, U.S. DEPARTMENT OF JUSTICE P.O. BOX 7238, BEN FRANKLIN STATION WASHINGTON, D.C. 20044 (202) 514-6488

ATTORNEYS (IF KNOWN)

II. BASIS OF JURISDICTION (PLACE AN X IN ONE BOX)

- x 1 U.S. Government Plaintiff
02 U.S. Government Defendant
03 Federal Question (U.S. Government Not a Party)
04 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)

- Citizen of This State
Citizen of Another State
Citizen or Subject of a Foreign Country
Incorporated or Principal Place of Business in This State
Incorporated or Principal Place of Business in Another State
Foreign Nation

IV. ORIGIN (PLACE AN X IN ONE BOX)

- x1. Original Proceeding
02. Removed from State Court
03. Remanded from Appellate Court
04. Reinstated or Reopened
05. Transferred from another District (specify)
06. Multi district Litigation
Appeal to District Judge from
07. Magistrate Judgment

V. NATURE OF SUIT (PLACE AN X IN ONE BOX ONLY)

Grid of categories: CONTRACT, REAL PROPERTY, PERSONAL INJURY, CIVIL RIGHTS, TORTS, PRISONER PETITIONS, FORFEITURE/PENALTY, LABOR, BANKRUPTCY, SOCIAL SECURITY, FEDERAL TAX SUITS, OTHER STATUTES.

VI. 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 suit to enjoin defendant from preparing federal tax returns

VII. REQUESTED IN COMPLAINT

CHECK IF THIS IS A CLASS ACTION DEMAND \$ UNDER F.R.C.P. 23

Check YES only if demanded in complaint: JURY DEMAND YES NO

VIII. RELATED CASE(S) IF ANY (See Instructions): JUDGE

DOCKET NUMBER

DATE 02/01/2013

SIGNATURE OF ATTORNEY OF RECORD s/Michael R. Pahl, MN Bar No. 0234539

M R Pahl / MRP

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

JS 44 REVERSE
(Rev. 12/96)

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 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 country where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the country 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 jurisdiction 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 suit 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 suit 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. Origin. Place an "X" in one of the seven boxes.

Original proceedings. (1) Cases which originate in the United States district court.

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

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

Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1040(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.

V. 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 IV above, 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.

VI. Cause of Action. Report the civil statute directly related to the cause of action and give a brief description of the cause.

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 preliminary injunction.

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

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

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