

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
WACO DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 6:14-cv-310
)	
PATRICIA FOLEY, AKA SISSY FOLEY,)	
individually and doing business as)	
ACCOUNTING SYSTEM SERVICES)	
dba A KIND BOOKKEEPING AND TAX)	
SERVICE (ACCOUNTING SYSTEM)	
SERVICES), AMANDA SMITH, APRIL)	
LEANN MORGAN also known as APRIL)	
LEANN ERCANBRACK, CASSANDRA)	
EGBERT, and JOSHUA STIFLE,)	
)	
Defendants.)	

COMPLAINT FOR INJUNCTIVE RELIEF

The United States of America for its complaint against Patricia Foley, AKA Sissy Foley, Amanda Smith, April Leann Morgan also known as April Leann Ercanbrack, Cassandra Egbert, and Joshua Stifle individually and doing business as Accounting System Services dba A Kind Bookkeeping and Tax Service (Accounting System Services) (collectively, the Defendants), alleges as follows:

1. This is a civil action brought by the United States under Internal Revenue Code (I.R.C.), 26 U.S.C., § 7402 to permanently enjoin the Defendants, and anyone in active concert or participation with them, from:
 - (a) Acting as a federal tax return preparer, or assisting in or directing the preparation or filing of federal tax returns (including amended returns) or other related documents or forms for any person or entity other than themselves;
 - (b) Engaging in conduct subject to penalty under I.R.C. § 6701, including advising or assisting in the preparation of false or fraudulent tax returns and other documents,

including Schedule F, that Defendants know will (if so used) result in the understatement of tax liabilities;

- (c) Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6701, or any other section of the Internal Revenue Code; and
- (d) Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

2. The United States also seeks the revocation of any Preparer Tax Identification Number(s) (PTINs) and Electronic Filing Identification Number(s) (EFINs) held by, or assigned to, Defendants pursuant to I.R.C. § 6109, as well as an order prohibiting them from obtaining or using an EFIN held by any other person, including the PTIN of Patricia Foley's brother, Douglas Hurst.

Jurisdiction and Venue

3. This civil action has been requested by the Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of the Attorney General of the United States, pursuant to I.R.C. § 7402.

4. Jurisdiction over this action is conferred upon this court by I.R.C. §7402(a), and 28 U.S.C. §§ 1340 and 1345.

5. Venue is proper in this Court under 28 U.S.C. § 1391(b)(1) because the Defendants reside in this district and all or a substantial portion of the activities occurred within this district.

Defendants

6. Patricia Foley lives in Donie, Texas. Foley is a compensated tax return preparer who operates Accounting System Services, of which she is the one-hundred-percent owner. She has been doing business as Accounting System Services dba A Kind Bookkeeping and Tax Service since 1995.

7. Amanda Smith, who is Foley's daughter, lives in Mexia, Texas. She is a paid federal tax return preparer and an employee or associate of Foley and/or Accounting System Services. She started preparing tax returns for customers as an unenrolled return preparer in 2010.

8. April Leann Morgan, also known as April Leann Ercanbrack, lives in Converse, Texas. She is a paid federal tax return preparer and an employee or associate of Foley and/or Accounting System Services. She started preparing tax returns for customers as an unenrolled return preparer in 2008.

9. Cassandra Egbert, who is Foley's daughter, lives in Donie, Texas. She is a paid federal tax return preparer and an employee or associate of Foley and/or Accounting System Services. She started preparing tax returns for customers as an unenrolled return preparer in 2008.

10. Joshua Stifle lives in Mexia, Texas. He is a paid federal tax return preparer and an employee or associate of Foley and/or Accounting System Services. He started preparing tax returns for customers as an unenrolled return preparer in 2006.

Defendants' Improper Tax-Preparation Activities

11. None of the defendants is an attorney, a certified public accountant, or an enrolled agent.

12. Defendants do not have their own electronic filing identification number (EFIN), which the IRS requires in order to file federal income tax returns electronically. Instead, Defendants use an EFIN that belongs to Foley's brother, Douglas Hurst. Mr. Hurst does not prepare tax returns for customers. Accounting System Services reportedly e-files approximately 80% of the prepared returns.

13. Since at least 2007, Defendants--either individually or through Accounting System Services--have prepared or caused to be prepared tax returns that they knew, or should have known, contained false, improper, or inflated business expense deductions on Schedule F (Profit or Loss from Farming). As a result, Defendants' customers have repeatedly reported and paid less tax than they actually owe.

14. When properly used, Schedule F reports expenses and income from farming activities that are engaged in for profit. Defendants claim expenses for which no documentation is required from their customers and create losses from farming that are deducted against other income of the taxpayers even though Defendants are aware that the farming activities are hobbies rather than businesses engaged in by the taxpayers with the expectation of making a profit.

15. Defendants' repeated and continuing preparation of false tax returns results in lost tax revenue of several thousands of dollars, forces the government to devote scarce resources to investigating them, exposes their customers to civil and criminal penalties, and undermines public confidence in the federal tax system. The United States estimates that the tax harm caused by these understatements exceeds \$500,000.00.

16. Absent a permanent injunction, Defendants are likely to continue preparing or causing the preparation of false federal tax returns.

Count I
Injunction under I.R.C. § 7407

17. The United States incorporates by reference the allegations in paragraphs 1 through 16.

18. Section 7407 of the Internal Revenue Code authorizes a district court to enjoin a tax return preparer from, among other things, engaging in conduct subject to penalty under I.R.C.

§ 6694, or 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 such conduct.

19. A tax return preparer who willfully attempts to understate the tax liability of another person is subject to penalty under I.R.C. § 6694.

20. Defendants have engaged in conduct subject to penalty under § 6694 by preparing returns containing fabrications with respect to the amount of income earned or taxes owed by their customers. Defendant willfully understated their customers' tax liabilities by creating and attaching bogus Schedules F that fraudulently reported losses incurred from farming activities not engaged in for profit.

21. Injunctive relief is appropriate to prevent this misconduct because, absent an injunction, Defendants are likely to continue to prepare false federal income tax returns and engage in other misconduct of the type described in this complaint.

22. Defendants should be permanently enjoined under I.R.C. § 7407 from preparing or filing federal tax returns.

Count II
Injunction under I.R.C. § 7408

23. The United States incorporates by reference the allegations in paragraphs 1 through 22

24. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin a tax return preparer from, among other things, engaging in specified conduct, which is defined as any action or failure to take action, that is subject to penalty under I.R.C. §§ 6700, 6701, 6707, or

6708 if the court finds that the preparer has engaged in such conduct and that injunctive relief is appropriate to prevent the recurrence of such conduct.

25. Any person who aids in or advises with respect to the preparation of any portion of a tax return or other documents that the person knows or has reason to believe will be used in connection with a material matter under the internal revenue laws, and that the person knows would, if used, result in understatement of another person's tax liability, is subject to penalty under I.R.C. § 6701.

26. Defendants prepare federal tax returns for their customers that they know (or have reason to believe) will be filed with the IRS and that they know will understate the customers' tax liabilities because Defendants create and attach bogus Schedules F that fraudulently report losses incurred from farming activities not engaged in for profit. Defendants' conduct is thus subject to penalty under I.R.C. § 6701.

27. If the Court does not enjoin Defendants, they are likely to continue to engage in conduct subject to penalty under I.R.C. § 6701. Injunctive relief is therefore appropriate under I.R.C. § 7408.

Count III
Injunction under I.R.C. § 7402(a)

28. The United States incorporates by reference the allegations in paragraphs 1 through 27.

29. Section 7402(a) of the Internal Revenue Code authorizes a district court to issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws. Through the actions described above, Defendants have engaged in conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

30. Unless enjoined, Defendants are likely to continue to engage in such improper conduct and interfere with the enforcement of the internal revenue laws. If Defendants are not enjoined from engaging in fraudulent and deceptive conduct, the United States will suffer irreparable injury by mistakenly providing federal income tax refunds to individuals not entitled to receive them, as well as expending time and resources to identify the individuals, determine their proper federal tax liabilities, and recover the erroneous refunds from them, if possible. Given the IRS's limited resources, the burden of pursuing all individual customers may be an insurmountable obstacle.

31. Enjoining Defendants is in the public interest because an injunction, backed by the Court's contempt powers if needed, is likely to stop Defendants' illegal conduct and the harm it causes to their customers and the United States. Thus, the Court should thus grant injunctive relief under I.R.C. § 7402(a).

Prayer for Relief

For these reasons, the United States of America requests the following:

A. That the Court find that Defendants have continually or repeatedly engaged in conduct subject to penalty under I.R.C. §§ 6694 and 6701 and have continually or repeatedly engaged in fraudulent or deceptive conduct that substantially interferes with the proper administration of the tax laws, and that a narrower injunction prohibiting only this specific misconduct would not be sufficient;

B. That the Court, under I.R.C. § 7407, enter a permanent injunction prohibiting Defendants from acting as federal tax return preparers;

C. That the Court find that Defendants have engaged in conduct subject to penalty under I.R.C. § 6701 and that injunctive relief under I.R.C. § 7408 is appropriate to prevent the recurrence of such conduct;

D. That the Court find that Defendants have engaged in conduct that interferes with the enforcement of the internal revenue laws and that injunctive relief is necessary and appropriate to prevent the recurrence of such conduct pursuant to the Court's inherent equity powers and I.R.C. § 7402(a);

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

- (1) Acting as a federal tax return preparer, or assisting in or directing the preparation or filing of federal tax returns (including amended returns) or other related documents or forms for any person or entity other than themselves;
- (2) Engaging in conduct subject to penalty under I.R.C. § 6701, including advising or assisting in the preparation of false or fraudulent tax returns and other documents, including Schedule F, that Defendants know will (if so used) result in the understatement of tax liabilities;
- (3) Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6701, or any other section of the Internal Revenue Code; and
- (4) Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

F. That the Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, enter an order requiring Defendants, within 30 days of receiving the Court's order, to contact by U.S. mail and, if an e-mail address is known, by e-mail, all persons for whom they or any other employee of Accounting Systems Services prepared federal tax returns, amended returns, or claims for refund for tax years 2009 through 2013, and to inform them of the permanent injunction entered against Defendants by sending each of them a copy of the order of permanent injunction;

G. That the Court retain jurisdiction over Defendants and over this action to enforce any permanent injunction entered against Defendants;

H. That the United States be authorized to conduct discovery to monitor Defendants' compliance with the terms of any permanent injunction entered against them;

I. That the Court order the revocation of any Preparer Tax Identification Number(s) (PTINs) and Electronic Filing Identification Number(s) (EFINs) held by, or assigned to Defendants pursuant to I.R.C. § 6109; and further order that Defendants may not obtain or maintain an EFIN and may not use the EFIN of any other person, including the EFIN of Foley's brother, Douglas Hurst;

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

ROBERT L. PITMAN
United States Attorney

/s/ Cynthia E. Messersmith
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ATTORNEYS FOR THE UNITED STATES

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.)

I. (a) PLAINTIFFS

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

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

DEFENDANTS

County of Residence of First Listed Defendant _____
(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 <i>or</i> 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 <i>and</i> 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	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"/> 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 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	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	

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):

Brief description of cause:

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

SIGNATURE OF ATTORNEY OF RECORD

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.