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

APR - 4 2011

UNITED STATES OF AMERICA,

Plaintiff,

v.

PAUL E. FOSTER Jr., SHEREE McDADE, d/b/a
MIAMI TAX, ADVANCE TAXES, INC.,
PAUL'S TAX,

Defendants.

Civil Action No.

2:11-cv-246

CLERK
U.S. DISTRICT COURT
MIDDLE DIST. OF ALA.

COMPLAINT FOR PERMANENT INJUNCTION AND OTHER RELIEF

The United States of America, by undersigned counsel, alleges as follows:

GENERAL ALLEGATIONS

1. The United States brings this complaint to enjoin Paul E. Foster, Jr. and Sheree McDade, d/b/a Paul's Tax Service, Miami Tax, and Advance Taxes, Inc., from directly or indirectly:
 - (a) Preparing federal tax returns, amended returns, or other tax-related documents and forms for any entity or person other than themselves;
 - (b) Assisting in the preparation of federal tax returns that Foster and McDade know will result in the understatement of any tax liability or the overstatement of federal tax refunds;
 - (c) Engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; or
 - (d) Engaging in fraudulent or deceptive conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

Authorization

2. This action has been requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General of the United States under 26 U.S.C. §§ 7401, 7402(a), 7407, and 7408.

Jurisdiction and Venue

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 Foster and McDade reside and conduct business in this district, and because a substantial part of the actions occurred within this judicial district.

Defendants and Their Activities

5. Foster and McDade are tax return preparers as defined by 26 U.S.C. § 7701(a)(36). Foster and McDade prepare their customers' federal tax returns for compensation. Foster is enrolled with the IRS as a tax return preparer.

6. Foster and McDade live in Montgomery, Alabama.

7. Foster has prepared returns for other people for compensation since at least 2006. Foster operates under the trade names of "Paul's Tax Service," "Miami Tax," and "Advance Taxes, Inc." These tax preparation businesses are located at storefronts at the following locations: 47 Wisteria Place, Millbrook, Alabama; 92 Knollwood Boulevard, Montgomery, Alabama; and 2507 Highland Avenue, Montgomery, Alabama. The storefronts do not have a sign indicating which one of the three tax preparation businesses is located there; rather, the storefronts simply have a sign indicating that a tax preparation business is located inside.

Similarly, Foster and McDade use these tax preparation business names interchangeably on the income tax returns they prepare for others.

8. In addition to owning these tax preparation businesses, Foster works for Hyundai Motors, Inc. Because of his outside employment, Foster hired McDade to manage Miami Tax (a.k.a. Paul's Tax Service) for him on a day-to-day basis beginning in 2006. Foster established Advance Taxes, Inc., in 2008. A number of the returns prepared by Miami Tax, Paul's Tax Service, and Advance Taxes, Inc., since 2006 were prepared by McDade.

9. As described in more detail below, Foster and McDade, through the entities Miami Tax, and Paul's Tax Service, and Advance Taxes, Inc., prepare returns for customers that report false business expenses for fictitious businesses, inflate earned income, and falsely claim dependants in order to maximize refunds by increasing the earned income tax credit; contain false claims for the First-Time Home Buyer tax credit; and they fail to furnish the identity of the paid preparer on the returns. Foster and McDade advertise their tax preparation businesses on the radio and also receive business through word-of-mouth referrals. They have approximately one dozen seasonal employees who prepare returns during tax season (i.e., January through April 15). Foster regularly stops by his businesses to check in, prepare returns, and collect his customers' payments for deposit.

Generating False or Overstated refunds by reporting false business expense deductions, inflated earned income, and fabricated dependants

10. Foster, McDade, and their employees prepare federal tax returns containing false information in order to generate erroneously large refunds for their customers. Their primary scheme involves the artificial adjustment of earned income to maximize the Earned Income Tax

Credit (EITC) under 26 U.S.C. § 32, which leads to inflated refunds. Congress originally approved the EITC in 1975 in part to provide low-income individuals with an incentive to work by offsetting the burden of social security taxes. When the EITC exceeds the amount of taxes a taxpayer owes, it results in a tax refund to those who claim and qualify for the credit.

11. The EITC is a refundable credit, which means that it can generate a refund exceeding the amount of income tax paid by an individual taxpayer. Therefore, the false or overstated EITC claims on tax returns generate corresponding refunds, even if the taxpayer did not pay any federal income taxes during the year.

12. The overriding goal of the defendants' EITC scheme is to artificially adjust their customers' income so that it hits the "sweet spot" for the EITC—enough earned income to qualify, but not so much that the credit is diminished. In some cases, therefore, Foster and McDade fabricate wage income or other non-employee compensation in order to falsely increase a customer's income. In other cases, Foster and McDade report false business deductions on their customers' tax returns. They typically accomplish this by inventing a sole proprietorship purportedly owned by their customer—most often it is a home-based business such as "hairdresser," "child care," or "cleaning service." Foster and McDade report bogus expenses from these fictitious businesses on a Schedule C (Profit or Loss from a Business or Sole Proprietorship) submitted with their customers' income tax returns. By first fabricating the existence of these businesses and then falsely reporting business expense deductions, Foster and McDade—or another preparer acting at their direction—falsely reduce their customers' taxable income, which results in a lower tax liability. Aside from hitting the EITC "sweet spot," because Foster and McDade's customers have often had taxes withheld from their paychecks, the reduced

tax liability falsely reflected on their returns often results in an erroneously high refund of these withheld taxes.

13. For example, Paul Foster personally prepared Carolyn D. Macon-Shepherd's tax return for the 2007 tax year. Ms. Macon-Shepherd learned of Foster's tax preparation services through her former husband who knew Foster. Ms. Macon-Shepherd owns a remodeling company called "S & C Construction Company." The bulk of her income in 2007 came from the sole-proprietorship. According to an affidavit that Ms. Macon-Shepherd signed in 2009, she met with Foster and told him how much income she earned from her business in 2007. However, Foster reported on her return that she earned \$14,486 in wages, and on the Schedule C he reported that she only had \$1,250 in gross receipts from the remodeling business. Foster claimed that Ms. Macon-Shepherd was entitled to an EITC of \$4,716. In an audit, the IRS determined that Ms. Macon-Shepherd actually had \$17,093 in gross receipts from her business, and adjusted the gross receipts by \$15,843 to reflect the income that Foster should have reported on the Schedule C. Evidently, Foster erroneously reported the gross receipts as "wages, salaries, and tips" on her return so that Ms. Macon-Shepherd could escape self-employment taxes on \$15,843 in gross receipts from her business.

14. As a result of the audit, the IRS disallowed \$1,981 of the EITC that Foster claimed Ms. Macon-Shepherd was owed in 2007, and it assessed a self-employment tax of \$2,307. The IRS determined that Ms. Macon-Shepherd had an overall tax deficiency of \$4,033 for the 2007 tax year.

15. Ms. Macon-Shepherd attested that she enlisted Paul's Tax Service to prepare her return again for the 2008 tax year. She gave Foster the "information" he needed to prepare her

return; Foster told her that he would have someone named Audrey prepare it. Ms. Macon-Shepherd spoke with “Audrey” several times over the phone. Ms. Macon-Shepherd continued to own S&C Construction in 2008, but “Audrey” did not include a Schedule C with the return; instead, she erroneously reported on Ms. Macon-Shepherd’s return that she had earned \$9,867 in wages and salary when, in fact, she had only earned \$234. As was the case in 2007, the vast majority of her 2008 income, \$11,105, is attributable to gross receipts from her construction business. In Ms. Macon-Shepherd’s return, “Audrey” at Paul’s Tax Service reported that Ms. Macon-Shepherd was entitled to an EITC of \$3,950, with a total refund amounting to \$4,155.

16. Ms. Macon-Shepherd did not see her return before “Audrey” e-filed it. According to her affidavit, Ms. Macon-Shepherd went to Paul’s Tax Service to pick up her \$4,155 refund in the form of a pre-paid debit card from the IRS. Before Ms. Macon-Shepherd received the card, “Audrey” withdrew \$500 from the debit card to purchase two money orders at a local Wal Mart. Ms. Macon-Shepherd received the card containing the balance. As a result of an IRS audit of Ms. Macon-Shepherd’s return for the 2008 tax year, the IRS disallowed \$1,033 of the EITC that “Audrey” at Paul’s Tax Service reported on Ms. Macon-Shepherd’s return. As in the 2007 tax year, the IRS determined that Ms. Macon-Shepherd was liable for \$1,432 in self-employment taxes for the unreported gross receipts of her business. The IRS determined that Ms. Macon-Shepherd had an overall tax deficiency of \$2,497 for 2008.

17. In addition, Foster also personally prepared 2007 and 2008 income tax returns for a customer named Emily White. White is a cousin of Mr. Foster. On the Schedule C accompanying White’s tax return for 2007 and 2008, Foster falsely claimed business expense deductions for White’s supposed “personal hairdresser” business. Foster claimed business

expense deductions of \$10,792 for the 2007 tax year and \$6,488 for the 2008 year for this fictitious business. Foster never reported more than \$1,500 in gross income for White's purported business in 2007 or 2008, but Foster reported that White's "hairstresser" business incurred "car and truck" expenses of \$7,606 in 2007 and \$5,588 in 2008. In an affidavit, White reports that she never owned nor told Foster that she owned a "hairstresser" business. Instead, White avers that it was Foster's idea to invent a "hairstresser" business for the sole purpose of increasing her EITC and resulting refund. Foster also increased the amount of taxable wages that White received in order to increase the amount of the EITC. For example, Foster reported that White earned \$2,979.59 more in 2007 than her Form W-2 reports. As a result of Foster's scheme, White erroneously claimed a refund of \$3,504 in 2007 and \$2,388 in 2008.

18. In addition, Brenda Pernell hired Miami Tax to prepare her return for the 2007 tax year. Pernell had previously employed a different tax return preparer, but she decided to try Miami Tax after hearing a radio advertisement in which Miami Tax advertised that it could prepare and file an income tax return using an individual's year-end pay stub instead of a Form W-2. Pernell hoped that Miami Tax could expedite her tax refund by preparing her return more quickly by using her year-end pay stub, instead of waiting several weeks or more for her Form W-2.

19. Pernell's wages as reported by Miami Tax were inflated by over \$500 from the information provided by her Form W-2. The preparer at Miami Tax also reported expenses of \$9,877 for a purported "marketing" business. The categories of expenses for this ostensible business included items such as supplies, advertising, travel, and meals. By contrast, in an interview with the IRS in December 2009, Pernell stated that she never informed the paid preparer at Miami Tax that

she had a marketing business. Pernell merely told the preparer that she sometimes cared for home-bound elderly people for additional income.

20. In addition, Pernell's return reported that she had two qualifying dependants for the purposes of the EITC. Pernell informed the preparer that her nieces were in their mid-20's, not disabled, and not students (thereby not qualifying as dependants under the EITC). Nonetheless, the preparer reported them on Pernell's return as dependants, which garnered Pernell a higher credit under the EITC.

21. The return preparer at Miami Tax did not show Pernell her return before e-filing it. The preparer at Miami Tax did not identify herself on the e-filed return as required by law; instead, she furnished a clearly fabricated social security number (222-22-2222) as ostensible identification. As a direct result of the false reporting by the preparer at Miami Tax, Pernell claimed a refund of \$4,808—an amount which she would otherwise not have been entitled to receive. Indeed, in an audit of Pernell's 2007 return, the IRS disallowed \$3,877 of the EITC to which Miami Tax claimed she was entitled, and also determined that Miami Tax under-reported a total of \$6,341 in tax.

False Claims for the First-Time Homebuyer Credit

22. In July 2008, as a means to strengthen the real estate market and help the ailing economy, Congress enacted the First-Time Homebuyer Credit. The credit allowed first-time home buyers a credit against their federal income tax of the lesser of ten percent of the home's purchase price or \$8,000. Like the EITC, the First-Time Home Buyer Credit is refundable, and a taxpayer eligible for the credit may receive a refund up to the full amount of the credit even if the taxpayer did not pay any federal income taxes that year.

23. A taxpayer can claim the credit, which is codified at 26 U.S.C. § 36, by completing an IRS Form 5405 and attaching it to his or her income tax return. Form 5405 sets forth the requirements for credit eligibility.

24. To be eligible for the credit (as in effect for tax year 2008), a taxpayer must not have owned a home in the previous three years ending on the date of the purchase and, for the 2008 tax year, the taxpayer must have actually purchased a home after April 8, 2008, and before January 1, 2009. In addition, the taxpayer may only claim the credit for a purchase of a primary residence.

25. The Internal Revenue Service has identified at least 50 returns for the tax year ending December 31, 2008 in which Foster and McDade's customers claimed the credit. The IRS identified these returns because they were filed using the PTIN assigned to Foster, or because the Employer Identification Number for one of the defendants' preparation businesses was listed on the return. Together, these fifty customers claimed a total of \$364,529.00 in First-Time Home Buyer tax credits, ranging from \$3,750 to \$8,000 apiece. However, 48 of 50 of the defendants' customers who claimed the credit for the 2008 tax year did not purchase a home between April 15, 2008 and January 1, 2009, thereby violating the fundamental requirement of the First-Time Homebuyer credit that an individual claiming it must have actually purchased a new primary residence during the prescribed time period.

26. For example, Foster personally prepared a return for a customer who claimed the First-Time Homebuyer credit for a home which, according to the property tax records of Montgomery County, Alabama, did not change owners in the pertinent time period. Foster's customer, Tomeiko Clayton, claimed a \$3,750 First-Time Homebuyer tax credit for the

ostensible purchase of 154 Cottonwood Drive in Montgomery. However, the property at 154 Cottonwood Drive is owned—and has been owned since at least 2007—by Charles and Graham Cook and is classified as “residential non-owner occupied.” Even if Clayton resided at 154 Cottonwood Drive as a tenant, it is clear that Clayton’s claim for the credit for the purchase of 154 Cottonwood Drive runs afoul of the most fundamental requirement of the credit: that the taxpayer actually purchase a home during the prescribed time period.

27. In another instance, customers of Paul’s Tax Service claimed the First-Time Homebuyer tax credit with respect to a cluster of addresses on Cook Station Road in Montgomery: 1010 Cook Station Road, 1080 Cook Station Road, 1081 Cook Station Road, and 1086 Cook Station Road. And two of those customers claimed the full First-Time Homebuyer tax credit for the same address—1086 Cook Station Road. According to the records of the Montgomery County Revenue Commissioner, all of the purported addresses above on Cook Station Road are fictitious. The only valid address on Cook Station Road is 1091 Cook Station Road (which has been owned by the Dozier Children Partnership, LLC, since at least 2007); the others simply do not exist.

28. Even though none of the customers claiming the credit with respect to addresses on Cook Station Road could have been first-time homebuyers (because none of the claimed addresses exist), the customers still received the credit in the form of a refund directly deposited to their bank accounts.

29. In addition to the customers’ false claims for the First-Time Homebuyer credit with respect to phony addresses on Cook Station Road, Foster and McDade falsely claimed the credit for their customers with respect to residences in close proximity to each other. None of the

customers claiming the credit actually purchased one of these residences. For instance, Paul's Tax Service prepared returns for two customers claiming the First-Time Homebuyer credit with respect to homes across the street from each other: 339 and 346 Gardendale Drive in Montgomery. Two other customers claimed the credit for residences on 215 and 302 Chisholm Street—less than half a mile away from the residences on Gardendale Drive listed above. In another example, two customers claimed the full amount of the credit for the same address—254 Fierness Trail. According to the records of the Montgomery County Revenue Commissioner, none of the individuals who claimed the credit for the addresses listed in this paragraph purchased a residence at those addresses during the pertinent period in 2008 (or since).

Harm to the United States

30. Foster and McDade have caused at least \$1 million in revenue losses to the United States.

31. As of December 1, 2010, the IRS audited 620 of Foster and McDade's customers. The IRS audited these customers because their returns were among the more than 1,500 returns electronically filed using Foster's Preparer Tax Identification Number (PTIN), or returns that listed the Employer Identification Number for one of Foster's three tax preparation businesses. Nearly all of the audited customers claimed a refund, and of those, a sizable percentage claimed a refund due to an overstated EITC. For returns that Foster personally prepared during the 2008 filing season, seventy percent of the returns claimed the EITC. Of those, the IRS reversed or disallowed the vast majority (89%) of the \$738,224.00 in EITC claimed by these customers. Similarly, for the 2007 filing season, the IRS reversed 88% of the \$226,585 in EITC claimed by Foster and McDade's customers, and for the 2009 filing season the

IRS disallowed 89% of the \$98,237 in EITC claimed by their customers.

32. Aside from the direct financial losses resulting from Foster and McDade's schemes, the United States is also irreparably harmed by their conduct. The IRS must continue to devote scarce resources to detect and examine inaccurate returns that Foster and McDade have prepared, or directed others to prepare. The IRS must also expend valuable resources in an attempt to assess and collect the unpaid taxes from their customers.

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

33. The United States incorporates by reference the allegations made in paragraphs 1 through 32.

34. Section § 7407 of the Internal Revenue Code 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 of 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 return preparer has continually or repeatedly engaged in such conduct, and the court also 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 preparing tax returns for others.

35. Foster and McDade have continually and repeatedly engaged in conduct subject to

penalty under 26 U.S.C. § 6694 by willfully and knowingly preparing federal tax returns for others that improperly understate their customers' tax liabilities based on positions that Foster and McDade know to be false, including preparing returns with false claims for the First-Time Home Buyer credit and business expense deductions for businesses that do not exist.

36. Foster and McDade have continually and repeatedly engaged in fraudulent or deceptive conduct which substantially interferes with the proper administration of the federal tax laws.

37. Foster and McDade's repeated and continual violations of 26 U.S.C. §§ 6694 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.

38. If Foster and McDade are not enjoined, they are likely to continue to prepare false and fraudulent federal tax returns for others.

39. Foster and McDade's continual and repeated conduct subject to an injunction under 26 U.S.C. § 7407, including the misuse of the First-Time Homebuyer Credit, improperly claiming or inflating their customers' EITC, and fabricating fictitious businesses to qualify for Schedule C deductions, demonstrates that a narrow injunction prohibiting only specific conduct would be insufficient to prevent their interference with the proper administration of the internal revenue laws. Thus, Foster and McDade should be permanently barred from acting as return preparers.

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

40. The United States incorporates by reference the allegations in paragraphs 1 through 39.

41. Section 7408 of the Internal Revenue Code 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.

42. Section 6701(a) of the Internal Revenue Code 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.

43. By claiming false First-Time Homebuyer Credits, false or inflated EITC, and/or fictitious Schedule C deductions on their customers' returns, Foster and McDade knowingly and willfully prepare false federal income tax returns for customers that they know will understate their customers' actual tax liabilities. Their conduct is therefore subject to penalty under 26 U.S.C. § 6701.

44. If the Court does not enjoin Foster and McDade, 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) is Necessary to Enforce the Internal Revenue Laws

45. The United States incorporates by reference the allegations of paragraphs 1 through 44.

46. Section 7402 of the Internal Revenue Code authorizes a district court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

47. Foster and McDade, through the actions described above, have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws. They have intentionally filed returns for others with false claims for the First- Time Home Buyer Credit and the EITC, as well as fabricated Schedule C deductions.

48. Unless enjoined, Foster and McDade are likely to continue to engage in such improper conduct and interfere with the enforcement of the internal revenue laws. If they 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.

49. The United States will continue to suffer irreparable injury if Foster and McDade are not enjoined, which outweighs the harm to them of being barred from acting as return preparers.

50. It is in the public's interest to enjoin Foster and McDade because an injunction, backed by this Court's contempt powers if needed, will stop their illegal conduct and the harm it causes the United States.

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

WHEREFORE, the United States prays for the following:

A. That the Court find that Foster and McDade have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694, 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 Foster and McDade from acting as federal tax return preparers;

C. That the Court find that Foster and McDade 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 Foster and McDade 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 Foster and McDade and all those in active concert or participation with them, from:

- (a) Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than herself;
- (b) Understating taxpayers' liabilities as prohibited by 26 U.S.C. § 6694;
- (c) Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and
- (d) Engaging in conduct that substantially 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 Foster and McDade 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 since January 1, 2006 to inform their customers of the permanent injunction entered against Foster and McDade;

G. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an injunction requiring Foster and McDade 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 since January 1, 2006;

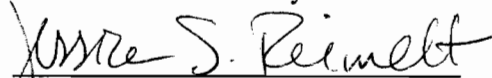
H. That the Court retain jurisdiction over Foster and McDade and over this action to enforce any permanent injunction entered against them;

I. That the United States be entitled to conduct discovery to monitor Foster and McDade's 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: April 1, 2011.

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