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18 UNITED STATES DISTRICT COURT
19 FOR THE CENTRAL DISTRICT OF CALIFORNIA

20 UNITED STATES OF AMERICA,

21 Plaintiff,

22 v.

23 JOHN TRUNZO,

24 Defendant.

CV 13-01108 MWF (SS x)

Civil No. _____

Complaint for Permanent Injunction
and Other Relief

25 The United States of America, for its Complaint for Permanent Injunction and
26 Other Relief against defendant John Trunzo, individually and doing business as "Your
27 Taxman John Trunzo", also know as "Your Taxman" and "YTJT" (collectively,
28 "Trunzo"), states as follows:

BY: _____

CLERK U.S. DISTRICT COURT
CENTRAL DIST. OF CALIF.
LOS ANGELES

13 FEB 14 PM 3:23

FILED

Nature Of The Action

1
2 1. The United States brings this Complaint pursuant to 26 U.S.C. (“I.R.C.”) §§
3 7402(a) and 7407 to enjoin Trunzo and anyone in active concert or participation with him
4 from:

- 5 a. Acting as a federal tax return preparer or requesting, assisting in, or directing
6 the preparation or filing of federal tax returns for any person or entity other than
7 himself or his lawful spouse;
- 8 b. Appearing as a representative on behalf of any person or organization, other
9 than himself or his lawful spouse, whose tax liabilities are under examination or
10 investigation by the Internal Revenue Service (“IRS”);
- 11 c. Preparing or filing, or assisting in the preparation or filing of tax returns or
12 other related forms or documents for anyone other than himself or his lawful
13 spouse;
- 14 d. Engaging in any activity subject to penalty under I.R.C. §§ 6694, 6695, 6670,
15 6701, or any other penalty provision in the Internal Revenue Code; and
- 16 e. Engaging in any other conduct that interferes with the proper administration
17 and enforcement of the internal revenue laws of the United States.

Jurisdiction And Venue

18
19 2. This civil action has been requested by the Chief Counsel of the Internal Revenue
20 Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a
21 delegate of the Attorney General of the United States, pursuant to I.R.C. §§ 7402(a) and
22 7407.

23 3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§
24 7402(a) and 7407.

25 4. Venue is proper in this Court pursuant to 28 U.S.C. § 1391 and I.R.C. §§ 7402(a)
26 and 7407 because the defendant resides in this judicial district.

1 **Defendant Trunzo And Overview Of Trunzo’s Activities**

2 5. Trunzo resides in Beverly Hills, California and does business in Los Angeles
3 County, California through “Your Taxman John Trunzo” also know as “Your Taxman”
4 and “YTJT.” Trunzo has been a tax return preparer as defined by I.R.C. § 7701(a)(36) for
5 several years. He prepares his customers’ federal tax returns for compensation.

6 6. As described in more detail below, Trunzo understated his Schedule C gross
7 receipts on his personal tax returns for the tax years 2005, 2006, and 2007. In addition,
8 Trunzo submitted false documents to the IRS on at least two occasions in order to
9 substantiate improper deductions claimed on returns prepared by him for his clients.

10 **IRS Investigation And Criminal Prosecution Of Trunzo**

11 7. The IRS conducted examinations of returns prepared by Trunzo. Those
12 investigations revealed that Trunzo prepared returns with false or inflated deductions and
13 expenses. During the course of the examinations arising out of returns prepared by
14 Trunzo, Trunzo provided forged documentation to support the false and inflated
15 deductions and expenses claimed on those returns.

16 8. On July 9, 2012, Trunzo was indicted for subscribing a false tax return, in violation
17 of I.R.C. § 7206.

18 9. On July 9, 2012, Trunzo entered a guilty plea. Pursuant to the to the plea
19 agreement, which was filed on July 9, 2012, Trunzo has agreed to enter into “a binding
20 civil injunction” “barring him for life from aiding or assisting in the preparation of federal
21 income tax returns for anyone other than himself and his legal spouse, and barring him
22 from representing persons before the Internal Revenue Service.” (*U.S. v. Trunzo*, 2:12-cr-
23 00639-MMM (C.D. Cal.), Dkt. # 6, ¶2(j).) Trunzo further agreed to “publish the contents
24 of the civil injunction to all his current clients.” (*Id.*) Attached as **Exhibit 1** is a true and
25 correct copy of the Plea Agreement.

26 10. Given Trunzo’s background and involvement in tax-fraud schemes that gave rise to
27 his criminal liability, the misconduct described in this Complaint or other misconduct is

1 likely to recur unless a permanent injunction is entered against him. Accordingly,
2 permanent injunctive relief barring him from the preparation of tax returns and the
3 promotion of tax schemes in the future is warranted. Indeed, as noted above, Trunzo has
4 already agreed to be bound by a permanent injunction.

5 **Trunzo's Fraudulent Tax Preparation**

6 11. The IRS conducted examinations of returns prepared by Trunzo, revealing that in
7 his own personal returns he knowingly under reported Schedule C gross receipts. In
8 addition, he submitted false receipts to the Internal Revenue Service to substantiate
9 improperly claimed deductions on returns that he prepared for clients.

10 12. Trunzo has pled guilty to making and signing his personal tax return for the year
11 2007 that he knew to be false. The return was signed under penalties of perjury. (*U.S. v.*
12 *Trunzo*, 2:12-cr-00639-MMM (C.D. Cal.), Dkt. # 6, p. 3). Trunzo also admitted to
13 engaging in similar behavior with regards to his personal tax returns for the tax years 2005
14 and 2006.

15 13. Trunzo also engaged in a pattern of obstructing and impeding the due
16 administration of the internal revenue laws of the United States by providing the IRS with
17 false documents in order to convince auditors that his clients had incurred expenses that
18 Trunzo knew that they had not incurred, and were entitled to deductions that Trunzo knew
19 were fabricated, which obstructed and impeded the IRS from determining his clients' true
20 tax liability.

21 **Harm To The United States Caused By Trunzo's Misconduct**

22 14. Trunzo's fraudulent tax preparation practices resulted in significant lost tax
23 revenues to the United States. For the tax years 2005 through 2007, Trunzo caused the
24 government to incur a tax loss of \$67,231.00, by falsely reporting his gross receipts.

25 15. Trunzo also knowingly prepared returns for clients which claimed deductions for
26 which they were not entitled. Trunzo's conduct harmed the United States because his
27 customers received refunds to which they are not entitled.

1 16. In addition to the direct harm caused by preparing tax returns that understate his
2 customers' tax liabilities, Trunzo's activities undermine public confidence in the
3 administration of the federal tax system and encourage noncompliance with the internal
4 revenue laws.

5 17. Trunzo further harms the United States because the IRS must devote its limited
6 resources to identifying Trunzo's customers, ascertaining their correct tax liability,
7 recovering any refunds erroneously issued, and collecting any additional taxes and
8 penalties.

9 **Count I: Injunction Under I.R.C. § 7407**

10 18. The United States incorporates by reference the allegations contained in paragraphs
11 1 through 17.

12 19. Among other things, I.R.C. § 7407 authorizes a court to enjoin a person from
13 engaging in specified misconduct subject to penalty under I.R.C. § 6694, which penalizes
14 a return preparer who prepares or submits a return or claim that contains an unreasonable
15 position, or who willfully attempts to understate a customer's tax liability on a return or
16 claim, or who makes an understatement on a return due to reckless or intentional disregard
17 of rules or regulations.

18 20. If a return preparer's misconduct is continual or repeated and the court finds that a
19 narrower injunction (*i.e.*, prohibiting specific enumerated conduct) would not be sufficient
20 to prevent the preparer's interference with the proper administration of federal tax laws,
21 the court may enjoin the person from further acting as a return preparer.

22 21. Trunzo has continually and repeatedly prepared federal tax returns that he knew
23 contained inflated, exaggerated, and fictitious deductions. He has also continually and
24 repeatedly submitted returns that willfully understate his customers' tax liability as well as
25 his own liability. Trunzo has continually and repeatedly prepared returns that include
26 fraudulent refund claims. Accordingly, he has engaged in conduct subject to penalty under
27 I.R.C. § 6694.

1 22. Trunzo knew or should have known that the returns he prepared for his customers
2 contained claims of which he knew or should have known and for which there was no
3 realistic possibility of being sustained on the merits or for which there could not have
4 been a reasonable belief that the position would more likely than not be sustained on the
5 merits. Trunzo fabricated these claims and their supporting documentation. There could
6 be no possibility that these false deductions, credits, and exemptions would be sustained
7 on the merits because they were fabricated.

8 23. Injunctive relief is appropriate to prevent this misconduct because, absent an
9 injunction, Trunzo is likely to continue to prepare fraudulent federal income tax returns
10 and engage in other misconduct of the type described in this Complaint.

11 24. Trunzo should be permanently enjoined under I.R.C. § 7407 from acting as a
12 federal tax return preparer because a more limited injunction would be insufficient to stop
13 him from interfering with the proper administration of the internal revenue laws.

14 **Count II: Injunction Under I.R.C. § 7402**

15 25. The United States incorporates by reference the allegations contained in paragraphs
16 1 through 24.

17 26. I.R.C. § 7402(a) authorizes a district court to issue injunctions as may be necessary
18 or appropriate for the enforcement of the internal revenue laws, even if the United States
19 has other remedies available for enforcing those laws.

20 27. Trunzo, through the actions described above, has engaged in conduct that interferes
21 substantially with the administration and enforcement of the internal revenue laws.

22 Trunzo substantially interferes with the enforcement of the internal revenue laws by filing
23 frivolous federal tax returns on behalf of himself and his customers that understate their
24 actual tax liability and by submitting forged documents in support of these returns.

25 28. As a result of Trunzo's misconduct, his customers fail to file proper tax returns and
26 erroneous refunds have been issued to his customers.

27 29. Trunzo's conduct results in irreparable harm to the United States and to the public

1 for which there is no adequate remedy at law.

2 30. Trunzo's conduct interferes with the proper administration of the Internal Revenue
3 Code because it results in frivolous filings with the IRS that hinder the IRS's ability to
4 determine the correct tax liabilities of Trunzo's customers.

5 31. Unless enjoined by this Court, Trunzo will continue to promote and administer his
6 tax fraud scheme.

7 32. The United States is entitled to injunctive relief under I.R.C. § 7402(a) to prevent
8 the recurrence of this misconduct.

9 WHEREFORE, Plaintiff, the United States of America, prays for the following
10 relief:

11 A. That the Court find that Trunzo has continually and repeatedly engaged in
12 conduct subject to penalty under I.R.C. §§ 6694 and 6701 and that injunctive relief is
13 appropriate under I.R.C. §§ 7402 and 7407 to bar Trunzo from acting as a tax return
14 preparer and from engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695 and
15 6701;

16 B. That the Court find that Trunzo has engaged in conduct that substantially
17 interferes with the enforcement and administration of the internal revenue laws, and that
18 injunctive relief against him is appropriate to prevent the recurrence of that misconduct
19 pursuant to I.R.C. §§ 7407 and 7402(a);

20 C. That the Court, pursuant to I.R.C. §§ 7402 and 7407, enter an order against John
21 Trunzo, individually and doing business as "Your Taxman John Trunzo", and his
22 representatives, agents, servants, and employees, permanently enjoining him from directly
23 or indirectly:

- 24 (1) Acting as a federal tax return preparer, or requesting, assisting in, or directing
25 the preparation or filing of federal tax returns for any person other than
26 himself or his legal spouse, or appearing as a representative on behalf of any
27 person or entity whose tax liability is under examination or investigation by

1 the Internal Revenue Service;

- 2 (2) Instructing, advising, or assisting, either directly or indirectly, others to
3 violate the tax laws, including to evade the payment of taxes;
- 4 (3) Engaging in activity subject to penalty under I.R.C. § 6694, *i.e.*, preparing
5 federal income tax returns that improperly understate customers' tax
6 liabilities;
- 7 (4) Engaging in activity subject to penalty under I.R.C. § 6695, *i.e.*, failing to file
8 correct information returns;
- 9 (5) Engaging in activity subject to penalty under I.R.C. § 6701, *i.e.*, aiding,
10 assisting in, procuring, or advising with respect to the preparation of any
11 portion of a return, affidavit, claim or other document, when Trunzo knows
12 or has reason to believe that portion will be used in connection with a
13 material matter arising under the federal tax law, and Trunzo knows that the
14 relevant portion will result in the material understatement of the liability for
15 the tax of another person;
- 16 (6) Representing, either directly or indirectly, any person other than himself or
17 his legal spouse before the Internal Revenue Service;
- 18 (7) Assisting, either directly or indirectly, in the representation of any person
19 other than himself or his legal spouse before the Internal Revenue Service;
20 and
- 21 (8) Engaging in any other conduct that substantially interferes with the proper
22 administration and enforcement of the internal revenue laws.

23 D. That the Court enter an order that Trunzo shall contact by mail (and also by e-
24 mail, if an e-mail address is known) those persons and entities who have, since January 1,
25 2006, previously paid or otherwise retained him to prepare their income tax returns, and
26 inform those persons and entities of his consent to this Stipulated Order of Permanent
27 Injunction and attach a copy of the permanent injunction against Trunzo, and to file with

1 the Court, within 30 days of the date the permanent injunction is entered, a certification
2 signed under penalty of perjury stating that he has done so. The mailings shall include a
3 cover letter in a form either agreed to by counsel for the United States or approved by the
4 Court, and shall not include any other documents or enclosures;

5 E. That the Court enter an order that this Court shall retain jurisdiction over this
6 action for purposes of implementing and enforcing this permanent injunction; and

7 F. That the Court enter an order that, pursuant to Fed. R. Civ. P. 65(d)(2), counsel
8 for the United States is authorized to arrange for personal service of this order on the
9 defendant.

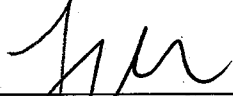
10 G. That this Court grant the United States such other and further relief as the Court
11 deems just and appropriate.

1 Dated 2/14/13,

2 Respectfully submitted,

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4 United States Attorney

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27 Attorneys for the United States of America

EXHIBIT 1

FILED

2012 JUL -9 PM 2:01

CLERK U.S. DISTRICT COURT
CENTRAL DIST. OF CALIF.
LOS ANGELES

BY _____

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UNITED STATES DISTRICT COURT
 CENTRAL DISTRICT OF CALIFORNIA

CR12-0639

UNITED STATES OF AMERICA, Plaintiff, vs. JOHN TRUNZO, a.k.a. "Giovanni Trunzo," Defendant.) No. CR 12-)) <u>PLEA AGREEMENT FOR DEFENDANT</u>) <u>JOHN TRUNZO, a.k.a. GIOVANNI</u>) <u>TRUNZO</u>)) Hearing: None set))
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1. This constitutes the plea agreement between JOHN TRUNZO, also known as "Giovanni Trunzo," ("defendant") and the United States Attorney's Office for the Central District of California ("the USAO") in the above-captioned case. This agreement is limited to the USAO and cannot bind any other federal, state, local, or foreign prosecuting, enforcement, administrative, or regulatory authorities.

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DEFENDANT'S OBLIGATIONS

2. Defendant agrees to:

a) Give up the right to indictment by a grand jury and, at the earliest opportunity requested by the USAO and provided by the Court, appear and plead guilty to a one-count information in the form attached to this agreement as Exhibit A or a substantially similar form which charges defendant with a violation of 26 U.S.C. Section 7206(1), subscription to a false tax return, for defendant's 2007 U.S. individual income tax year.

b) Not contest facts agreed to in this agreement.

c) Abide by all agreements regarding sentencing contained in this agreement.

d) Appear for all court appearances, surrender as ordered for service of sentence, obey all conditions of any bond, and obey any other ongoing court order in this matter.

e) Not commit any crime; however, offenses that would be excluded for sentencing purposes under United States Sentencing Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not within the scope of this agreement.

f) Be truthful at all times with Pretrial Services, the United States Probation Office, and the Court.

g) Pay the applicable special assessment at or before the time of sentencing unless defendant lacks the ability to pay and prior to sentencing submits a truthful completed financial statement (Form OBD-500) to the USAO prior to sentencing.

1 h) Agree to and not oppose the imposition of the
2 conditions of bond and of probation or supervised release that
3 defendant not prepare federal or state income tax returns or
4 other financial or accounting documents for anyone other than
5 himself and his legal spouse.

6 i) Pay the agreed-upon restitution amount of
7 \$67,231.00 at or before the time of sentencing unless defendant
8 lacks the ability to pay and prior to sentencing submits a
9 truthful completed financial statement (Form OBD-500) to the
10 USAO.

11 j) Agree to a binding civil injunction pursuant to
12 26 U.S.C. §§ 7402 and 7407, if asked to do so by the Tax
13 Division of the Department of Justice, barring him for life from
14 aiding or assisting in the preparation of federal income tax
15 returns for anyone other than himself and his legal spouse, and
16 barring him from representing persons before the Internal
17 Revenue Service ("IRS"). Defendant understands that the United
18 States will file a civil complaint against him seeking this
19 relief, and defendant agrees to consent to a permanent
20 injunction. Defendant will publish the civil injunction to all
21 his current clients.

22 3. Defendant admits that:

23 a) Defendant made and signed a tax return for the
24 year 2007 that he knew contained false information as to a
25 material matter; that the 2007 return contained a written
26 declaration that it was being signed under penalty of perjury;
27 and that defendant acted willfully in filing the false 2007 tax
28 return. Defendant further admits that he acted similarly with

1 respect to his 2005 and 2006 U.S. individual income tax returns.
2 Defendant also further admits that, from about July 26 through
3 October 15 of 2007, acting willfully and intentionally, in order
4 to substantiate improper deductions claimed on returns prepared
5 by defendant for his clients, defendant corruptly endeavored to
6 obstruct or impede the due administration of the internal
7 revenue laws on at least two occasions by submitting false
8 documents to the IRS during at least two audits of defendant's
9 clients.

10 4. Defendant agrees to cooperate with the IRS. In this
11 regard, defendant agrees that:

12 a) Nothing in this agreement forecloses or limits
13 the ability of the IRS to examine and make adjustments to
14 defendant's returns, or examine and make adjustments to tax
15 returns prepared by defendant.

16 b) Defendant will file, prior to the time of
17 sentencing, amended returns for the 2005, 2006, and 2007 years,
18 correctly reporting the unreported gross receipts stated in the
19 factual basis of this plea agreement.

20 c) Defendant will, if requested to do so by the IRS,
21 provide the IRS with information regarding the years covered by
22 the 2005, 2006, and 2007 amended returns.

23 d) Defendant further agrees that he will not, after
24 filing the returns required by this agreement, file any claim
25 for refund of taxes, penalties, or interest for the amounts
26 attributable to the returns filed in connection with this plea
27 agreement.

1 e) Defendant agrees that he is liable for the fraud
2 penalty imposed by the Internal Revenue Code, 26 U.S.C. § 6663,
3 on the understatements of tax liability for the year 2007.

4 Defendant agrees that he will not seek to discharge any civil
5 tax liabilities for the year 2007, including any civil
6 penalties, in whole or in part, in any present or future
7 bankruptcy proceeding.

8 f) Defendant will pay the IRS any additional taxes,
9 penalties and interest due for the taxable years 2005 through
10 2007 at or before the time of sentencing unless defendant lacks
11 the ability to pay and submits a truthful completed financial
12 statement (Form OBD-500) to the USAO prior to sentencing, and
13 will promptly pay all additional taxes and all penalties and
14 interest thereafter determined by the IRS to be owing as a
15 result of any computational error(s).

16 g) Defendant gives up any and all objections that
17 could be asserted to the Examination Division of the internal
18 Revenue Service receiving materials or information obtained
19 during the criminal investigation of this matter, including
20 materials and information obtained through any grand jury
21 subpoenas.

22 THE USAO'S OBLIGATIONS

23 5. The USAO agrees to:

24 a) Not contest facts agreed to in this agreement.

25 b) Abide by all agreements regarding sentencing
26 contained in this agreement.

27 c) At the time of sentencing, provided that
28 defendant demonstrates an acceptance of responsibility for the

1 offense to which defendant is pleading guilty up to and
2 including the time of sentencing, recommend a two-level
3 reduction in the applicable Sentencing Guidelines offense level,
4 pursuant to U.S.S.G. § 3E1.1, and recommend and, if necessary,
5 move for an additional one-level reduction if available under
6 that section.

7 d) Recommend that defendant be sentenced to a term
8 of imprisonment no higher than 12 months and one day.

9 e) Not to further prosecute defendant for any
10 additional violations known to the USAO at the time of the plea
11 arising out of defendant's conduct described in the stipulated
12 factual basis in this agreement. Defendant understands that the
13 USAO is free to prosecute defendant for any other unlawful past
14 conduct or any unlawful conduct that occurs after the date of
15 this agreement. Defendant agrees that at the time of sentencing
16 the Court may consider the uncharged conduct in determining the
17 applicable Sentencing Guidelines range, the propriety and extent
18 of any departure from that range, and the sentence to be imposed
19 after consideration of the Sentencing Guidelines and all other
20 relevant factors under 18 U.S.C. § 3553(a).

21 NATURE OF THE OFFENSE

22 6. Defendant understands that for defendant to be guilty
23 of the crime of violating 26 U.S.C. Section 7206(1) (subscribing
24 to a false tax return) for the year 2007, the following must be
25 true:

26 (1) Defendant, John Trunzo, must have made and signed
27 a tax return for the year 2007 that he knew contained false
28 information as to a material mater;

1 (2) The return must have contained a written
2 declaration that it was being signed subject to the penalties of
3 perjury; and

4 (3) In filing the false tax return, defendant must
5 have acted willfully.

6 Defendant admits that defendant is, in fact, guilty of
7 this offense.

8 PENALTIES AND RESTITUTION

9 7. Defendant understands that the statutory maximum
10 sentence that the Court can impose for each violation of Title
11 26, United States Code, Section 7206(1) is: three years
12 imprisonment; a one-year period of supervised release; a fine of
13 \$250,000 or twice the gross gain or gross loss resulting from
14 the offense, whichever is greatest, and a mandatory special
15 assessment of \$100. Defendant agrees to pay the special
16 assessment at or before the time of sentencing.

17 8. Defendant understands that the Court: (a) may order
18 defendant to pay restitution in the form of any additional
19 taxes, interest, and penalties that defendant owes to the United
20 States based upon the count of conviction and any relevant
21 conduct; and (b) must order defendant to pay the costs of
22 prosecution, which may be in addition to the statutory maximum
23 fine stated above.

24 9. Defendant agrees to make restitution to the United
25 States for the losses caused by defendant's activities.
26 Defendant agrees that the amount of criminal restitution in this
27 case is the amount of criminal tax loss for the years 2005,
28 2006, and 2007 in the total amount of \$67,231.00. Defendant

1 agrees that this amount of restitution is not binding on the IRS
2 with respect to any civil determination of additional taxes,
3 interest, or penalties. Defendant further agrees that defendant
4 will not seek the discharge of any restitution obligation, in
5 whole or in part, in any present or future bankruptcy
6 proceeding.

7 10. Defendant understands that supervised release is
8 a period of time following imprisonment during which defendant
9 will be subject to various restrictions and requirements.

10 Defendant understands that if defendant violates one or more of
11 the conditions of any supervised release imposed, defendant may
12 be returned to prison for all or part of the term of supervised
13 release authorized by statute for the offense that resulted in
14 the term of supervised release, which could result in defendant
15 serving a total term of imprisonment greater than the statutory
16 maximum stated above.

17 11. Defendant understands that, by pleading guilty,
18 defendant may be giving up valuable government benefits and
19 valuable civic rights, such as the right to vote, the right to
20 possess a firearm, the right to hold office, and the right to
21 serve on a jury. Defendant understands that once the Court
22 accepts defendant's guilty plea, it will be a federal felony to
23 possess a firearm or ammunition. Defendant understands that the
24 conviction in this case may also subject defendant to various
25 other collateral consequences, including but not limited to
26 revocation of probation, parole, or supervised release in
27 another case and suspension or revocation of a professional
28 license. Defendant understands that unanticipated collateral

1 tax preparation business known as "Your Taxman John Trunzo,"
2 which was also known as "Your Taxman" and as "YTJT".

3 b) In tax year 2007, defendant was paid, and
4 received, in exchange for preparing tax returns and other
5 related services in his tax preparation business, payments from
6 clients which totaled \$167,505.00.

7 c) Defendant did willfully make and subscribe a Form
8 1040, U.S. Individual Income Tax Return for defendant, for the
9 calendar year 2007, which was verified by a written declaration
10 that it was made under the penalties of perjury and that was
11 filed with the Internal Revenue Service on or about April 15,
12 2008, which return defendant did not believe to be true and
13 correct as to a material matter.

14 d) More specifically, defendant declared in the
15 Schedule C, Profit or Loss from Business, included in that 2007
16 tax return that the amount of gross receipts he had received in
17 his sole proprietorship business in 2007 was \$68,000.00,
18 whereas, in truth and in fact, as defendant well knew and
19 believed, the amount of gross receipts he had received in his
20 sole proprietorship business in 2007 was substantially more than
21 \$68,000.00.

22 e) By virtue of his willful and knowing omission of
23 gross receipts by \$99,505.00, defendant understated his tax
24 liability by \$35,215.00 on his 2007 federal tax return.

25 f) On his 2005 and 2006 U.S. individual income tax
26 returns, defendant engaged in similar relevant conduct as
27 described above for purposes of the Sentencing Guidelines. More
28 specifically, Defendant did willfully make and subscribe a Form

1 1040, U.S. Individual Income Tax Return for defendant, for the
2 calendar years 2005 and 2006, which were verified by a written
3 declaration that they were made under the penalties of perjury
4 and that were filed with the Internal Revenue Service, which
5 returns defendant did not believe to be true and correct as to a
6 material matter. More specifically, defendant reported gross
7 receipts of \$68,500.00 and \$68,5000.00 on the respective
8 Schedule Cs of each of the 2005 and 2006 returns when the amount
9 of gross receipts he had in truth received from his tax
10 preparation business in each of those years was substantially
11 more. In tax years 2005 and 2006, defendant in truth and in
12 fact received \$110,535.00 and \$136,740.00, respectively, in
13 gross receipts from his tax preparation business. By virtue of
14 his willful and knowing omission of gross receipts, defendant
15 understated his tax liability on his 2005 and 2006 tax returns
16 by the amounts of \$12,394.00 and \$19,622.00, respectively.

17 g) The total loss to the United States resulting
18 from defendant's willfully and knowingly making, subscribing to
19 under penalty of perjury, and filing tax returns which falsely
20 reported his gross receipts for the tax years 2005, 2006, and
21 2007 is \$67,231.00. The parties agree that this amount is the
22 tax loss amount for the purposes of calculating the base offense
23 level under the applicable Sentencing Guidelines, as set forth
24 below.

25 h) In addition, beginning on or about July 26, 2007,
26 and continuing thereafter up to and including at least October
27 15, 2007, defendant corruptly endeavored to obstruct and impede
28 the due administration of the internal revenue laws, in order to

1 substantiate deductions improperly claimed on returns which were
2 prepared by defendant for clients of his tax preparation
3 business, by willfully and intentionally doing the following:

4 (i) During the audit of the joint 2005 federal income tax return
5 of David C. and Kristie C., defendant submitted to the Internal
6 Revenue Service copies of several of defendant's own receipts
7 for expenses incurred by defendant rather than by David or
8 Kristie; and (ii) During the audit of the 2005 federal income
9 tax return of Michele S., defendant submitted to the Internal
10 Revenue Service copies of several of defendant's own receipts
11 for expenses incurred by defendant rather than by Michele.

12 SENTENCING FACTORS

13 14. Defendant understands that in determining
14 defendant's sentence the Court is required to calculate the
15 applicable Sentencing Guidelines range and to consider that
16 range, possible departures under the Sentencing Guidelines, and
17 the other sentencing factors set forth in 18 U.S.C. § 3553(a).
18 Defendant understands that the Sentencing Guidelines are
19 advisory only, that defendant cannot have any expectation of
20 receiving a sentence within the calculated Sentencing Guidelines
21 range, and that after considering the Sentencing Guidelines and
22 the other § 3553(a) factors, the Court will be free to exercise
23 its discretion to impose any sentence it finds appropriate up to
24 the maximum set by statute for the crime of conviction.

25 ///

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28 ///

1 17. Defendant and the USAO agree that defendant may
2 seek a more lenient sentence from the sentence suggested under
3 the Sentencing Guidelines by arguing the factors listed in 18
4 U.S.C. § 3553(a)(1)-(7). The USAO may oppose those arguments,
5 and may argue that a within Guideline sentence of incarceration
6 of 12 months and one day, as set forth in paragraph 5d is
7 appropriate in this case.

8 WAIVER OF CONSTITUTIONAL RIGHTS

9 18. Defendant understands that by pleading guilty,
10 defendant gives up the following rights:

- 11 a) The right to persist in a plea of not guilty.
12 b) The right to a speedy trial.
13 c) The right to be represented by counsel - and if
14 necessary have the court appoint counsel - at trial. Defendant
15 understands, however, that defendant retains the right to be
16 represented by counsel -- and if necessary have the court
17 appoint counsel -- at every other stage of the proceeding.
18 d) The right to be presumed innocent and to have the
19 burden of proof placed on the government to prove defendant
20 guilty beyond a reasonable doubt.
21 e) The right to confront and cross-examine witnesses
22 against defendant.
23 f) The right to testify and to present evidence in
24 opposition to the charges, including the right to compel the
25 attendance of witnesses to testify.
26 g) The right not to be compelled to testify, and, if
27 defendant chose not to testify or present evidence, to have that
28 choice not be used against defendant.

1 h) Any and all rights to pursue any affirmative
2 defenses, Fourth Amendment or Fifth Amendment claims, and other
3 pretrial motions that have been filed or will be filed.

4 WAIVER OF APPEAL OF CONVICTION

5 19. Defendant understands that, with the exception of
6 an appeal based on a claim that defendant's guilty plea was
7 involuntary, by pleading guilty defendant is waiving and giving
8 up any right to appeal defendant's conviction on the offense to
9 which defendant is pleading guilty.

10 LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

11 20. Defendant agrees that, provided the Court imposes
12 a term of imprisonment that does not exceed the applicable
13 Sentencing Guidelines range, provided that the total offense
14 level used by the Court to determine that range is 12, defendant
15 gives up the right to appeal all of the following: (a) the
16 procedures and calculations used to determine and impose any
17 portion of the sentence, with the exception of the Court's
18 calculation of defendant's criminal history category; (b) the
19 term of imprisonment imposed by the Court, except to the extent
20 it depends on the Court's calculation of defendant's criminal
21 history category; (c) the fine imposed by the Court, provided it
22 requires payment of no more than \$5,000; (d) the amount and
23 terms of any restitution order, provided it requires payment of
24 no more than \$67,231.00; (e) the term of probation or supervised
25 release imposed by the Court, provided it is within the
26 statutory maximum; and (f) any of the following conditions of
27 probation or supervised release imposed by the Court: the
28 standard conditions set forth in General Orders 318, 01-05,

1 and/or 05-02 of this Court; the drug testing conditions mandated
2 by 18 U.S.C. §§ 3563(a)(5) and 3583(d); the alcohol and drug use
3 conditions authorized by 18 U.S.C. § 3563(b)(7); and any
4 conditions of probation or supervised release agreed to by
5 defendant in paragraph 2 above, including but not limited to the
6 condition of probation or supervised release that defendant not
7 prepare federal or state income tax returns or other financial
8 or accounting documents for anyone other than himself and his
9 legal spouse.

10 21. The USAO agrees that, provided (a) all portions
11 of the sentence are at or below the statutory maximum specified
12 above and (b) the Court imposes a term of imprisonment within
13 the applicable Sentencing Guidelines range, provided that the
14 total offense level used by the Court to determine that range is
15 12, the USAO gives up its right to appeal any portion of the
16 sentence.

17 RESULT OF WITHDRAWAL OF GUILTY PLEA

18 22. Defendant agrees that if, after entering a guilty
19 plea pursuant to this agreement, defendant seeks to withdraw and
20 succeeds in withdrawing defendant's guilty plea on any basis
21 other than a claim and finding that entry into this plea
22 agreement was involuntary, then (a) the USAO will be relieved of
23 all its obligations under this agreement; and (b) should the
24 USAO choose to pursue any charge or any civil, administrative,
25 or regulatory action that was either dismissed or not filed as a
26 result of this agreement, then (i) any applicable statute of
27 limitations will be tolled between the date of defendant's
28 signing of this agreement and the filing commencing any such

1 action; and (ii) defendant waives and gives up all defenses
2 based on the statute of limitations, any claim of pre-indictment
3 delay, or any speedy trial claim with respect to any such
4 action, except to the extent that such defenses existed as of
5 the date of defendant's signing this agreement.

6 EFFECTIVE DATE OF AGREEMENT

7 23. This agreement is effective upon signature and
8 execution of all required certifications by defendant,
9 defendant's counsel, and an Assistant United States Attorney.

10 BREACH OF AGREEMENT

11 24. Defendant agrees that if defendant, at any time
12 after the signature of this agreement and execution of all
13 required certifications by defendant, defendant's counsel, and
14 an Assistant United States Attorney, knowingly violates or fails
15 to perform any of defendant's obligations under this agreement
16 ("a breach"), the USAO may declare this agreement breached. All
17 of defendant's obligations are material, a single breach of this
18 agreement is sufficient for the USAO to declare a breach, and
19 defendant shall not be deemed to have cured a breach without the
20 express agreement of the USAO in writing. If the USAO declares
21 this agreement breached, and the Court finds such a breach to
22 have occurred, then: (a) if defendant has previously entered a
23 guilty plea pursuant to this agreement, defendant will not be
24 able to withdraw the guilty plea, and (b) the USAO will be
25 relieved of all its obligations under this agreement.

26 25. Following the Court's finding of a knowing breach
27 of this agreement by defendant, should the USAO choose to pursue
28 any charge or any civil, administrative, or regulatory action

1 that was either dismissed or not filed as a result of this
2 agreement, then:

3 a) Defendant agrees that any applicable statute of
4 limitations is tolled between the date of defendant's signing of
5 this agreement and the filing commencing any such action.

6 b) Defendant waives and gives up all defenses based
7 on the statute of limitations, any claim of pre-indictment
8 delay, or any speedy trial claim with respect to any such
9 action, except to the extent that such defenses existed as of
10 the date of defendant's signing this agreement.

11 c) Defendant agrees that: (i) any statements made by
12 defendant, under oath, at the guilty plea hearing (if such a
13 hearing occurred prior to the breach); (ii) the agreed-to
14 factual basis statement in this agreement; and (iii) any
15 evidence derived from such statements, shall be admissible
16 against defendant in any such action against defendant, and
17 defendant waives and gives up any claim under the United States
18 Constitution, any statute, Rule 410 of the Federal Rules of
19 Evidence, Rule 11(f) of the Federal Rules of Criminal Procedure,
20 or any other federal rule, that the statements or any evidence
21 derived from the statements should be suppressed or are
22 inadmissible.

23 COURT AND PROBATION OFFICE NOT PARTIES

24 26. Defendant understands that the Court and the
25 United States Probation Office are not parties to this agreement
26 and need not accept any of the USAO's sentencing recommendations
27 or the parties' agreements to facts or sentencing factors.
28

1 27. Defendant understands that both defendant and the
2 USAO are free to: (a) supplement the facts by supplying relevant
3 information to the United States Probation Office and the Court,
4 (b) correct any and all factual misstatements relating to the
5 Court's Sentencing Guidelines calculations and determination of
6 sentence, and (c) argue on appeal and collateral review that the
7 Court's Sentencing Guidelines calculations and the sentence it
8 chooses to impose are not error, although each party agrees to
9 maintain its view that the calculations in paragraph 15 are
10 consistent with the facts of this case. While this paragraph
11 permits both the USAO and defendant to submit full and complete
12 factual information to the United States Probation Office and
13 the Court, even if that factual information may be viewed as
14 inconsistent with the facts agreed to in this agreement, this
15 paragraph does not affect defendant's and the USAO's obligations
16 not to contest the facts agreed to in this agreement.

17 28. Defendant understands that even if the Court
18 ignores any sentencing recommendation, finds facts or reaches
19 conclusions different from those agreed to, and/or imposes any
20 sentence up to the maximum established by statute, defendant
21 cannot, for that reason, withdraw defendant's guilty plea, and
22 defendant will remain bound to fulfill all defendant's
23 obligations under this agreement. Defendant understands that no
24 one -- not the prosecutor, defendant's attorney, or the Court --
25 can make a binding prediction or promise regarding the sentence
26 defendant will receive, except that it will be within the
27 statutory maximum.

28 ///

NO ADDITIONAL AGREEMENTS

29. Defendant understands that, except as set forth herein, there are no promises, understandings, or agreements between the USAO and defendant or defendant's attorney, and that no additional promise, understanding, or agreement may be entered into unless in a writing signed by all parties or on the record in court.

PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

30. The parties agree that this agreement will be considered part of the record of defendant's guilty plea hearing as if the entire agreement had been read into the record of the proceeding.

AGREED AND ACCEPTED

UNITED STATES ATTORNEY'S OFFICE
FOR THE CENTRAL DISTRICT OF CALIFORNIA

ANDRÉ BIROTTE JR.
United States Attorney



DANIEL LAYTON (SBN 240763)
Assistant United States Attorney

5/31/2012

Date

See Attached

JOHN TRUNZO
Defendant

Date

See Attached

KOREN L. BELL, Esq. (SBN 268614)
Office of the Federal Public Defender
Attorney for Defendant John Trunzo

Date

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UNITED STATES ATTORNEY'S OFFICE
FOR THE CENTRAL DISTRICT OF CALIFORNIA

ANDRÉ BIROTTE JR.
United States Attorney

DANIEL LAYTON (SBN 240763)
Assistant United States Attorney

Date

JOHN TRUNZO
Defendant

05-30-12

Date

KOREN L. BELL, Esq. (SBN 268614)
Office of the Federal Public Defender
Attorney for Defendant John Trunzo

Date

NO ADDITIONAL AGREEMENTS

29. Defendant understands that, except as set forth herein, there are no promises, understandings, or agreements between the USAC and defendant or defendant's attorney, and that no additional promise, understanding, or agreement may be entered into unless in a writing signed by all parties or on the record in court.

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AGREED AND ACCEPTED

UNITED STATES ATTORNEY'S OFFICE
FOR THE CENTRAL DISTRICT OF CALIFORNIA

ANDRÉ BIROTTE JR.
United States Attorney

DANIEL LAYTON (SBN 240763)
Assistant United States Attorney

Date

JOHN TRUNZO
Defendant

Date

[Handwritten Signature]

KOREN L. BELL, Esq. (SBN 268614)
Office of the Federal Public Defender
Attorney for Defendant John Trunzo

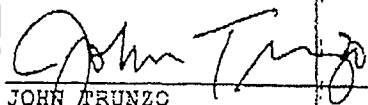
[Handwritten Signature]

5/29/2012
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CERTIFICATION OF DEFENDANT

I have read through this agreement in its entirety. I have had enough time to review and consider this agreement, and I have carefully and thoroughly discussed every part of it with my attorney. I understand the terms of this agreement, and I voluntarily agree to those terms. I have discussed the evidence with my attorney, and my attorney has advised me of my rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. No promises, inducements, or representations of any kind have been made to me other than those contained in this agreement. No one has threatened or forced me in any way to enter into this agreement. I am satisfied with the representation of my attorney in this matter, and I am pleading guilty because I am guilty of the charges and wish to take advantage of the promises set forth in this agreement, and not for any other reason.


JOHN TRUNZO
Defendant

05-29-2012
Date

CERTIFICATION OF DEFENDANT'S ATTORNEY

1
2 I am JOHN TRUNZO's attorney. I have carefully and
3 thoroughly discussed every part of this agreement with my
4 client. Further, I have fully advised my client of his rights,
5 of possible pretrial motions that might be filed, of possible
6 defenses that might be asserted either prior to or at trial, of
7 the sentencing factors set forth in 18 U.S.C. § 3553, a), of
8 relevant Sentencing Guidelines provisions, and of the
9 consequences of entering into this agreement. To my knowledge:
10 no promises, inducements, or representations of any kind have
11 been made to my client other than those contained in this
12 agreement; no one has threatened or forced my client in any way
13 to enter into this agreement; my client's decision to enter into
14 this agreement is an informed and voluntary one; and the factual
15 basis set forth in this agreement is sufficient to support my
16 client's entry of a guilty plea pursuant to this agreement.

17
18 KOREN L. BEAN
19 KOREN L. BEAN, Esq. (SEN 268614)
20 Office of the Federal Public Defender
21 Attorney for Defendant
22 John Trunzo

5/29/2012
Date

EXHIBIT A
TO PLEA AGREEMENT FOR DEFENDANT
JOHN TRUNZO, a.k.a. GIOVANNI TRUNZO
(Consisting of Pages 23-24)

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

12	UNITED STATES OF AMERICA,) No. CR 12-
13	Plaintiff,) <u>I N F O R M A T I O N</u>
14	vs.) [26 U.S.C. § 7206(1):
15	JOHN TRUNZO,) Subscribing to a False Tax
16	a.k.a. "Giovanni Trunzo,") Return]
17	Defendant.)

The United States Attorney charges:

[26 U.S.C. § 7206(1)]

On or about April 15, 2008, in Los Angeles County, within the Central District of California, and elsewhere, defendant JOHN TRUNZO, also known as Giovanni Trunzo, a resident of Beverly Hills, California, did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return, for the calendar year 2007, which was verified by a written declaration that it was made under the penalties of perjury and that was filed with the Internal Revenue Service on or about April 15, 2008, which

1 return defendant JOHN TRUNZO did not believe to be true and
2 correct as to every material matter, in that defendant JOHN
3 TRUNZO declared in the Schedule C, Profit or Loss from Business,
4 included in that 2007 tax return, that the amount of gross
5 receipts he had received in his sole proprietorship business in
6 2007 was \$68,000.00, whereas, in truth and in fact, as defendant
7 JOHN TRUNZO well knew and believed, the amount of gross receipts
8 he had received in his sole proprietorship business in 2007 was
9 substantially more than \$68,000.00.

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ANDRÉ BIROTTE JR.
United States Attorney

ROBERT DUGDALE
Assistant United States Attorney
Chief, Criminal Division

SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division

DANIEL LAYTON (SBN 240763)
Assistant United States Attorney
Tax Division

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA**

NOTICE OF ASSIGNMENT TO UNITED STATES MAGISTRATE JUDGE FOR DISCOVERY

This case has been assigned to District Judge Michael Fitzgerald and the assigned discovery Magistrate Judge is Suzanne H. Segal.

The case number on all documents filed with the Court should read as follows:

CV13- 1108 MWF (SSx)

Pursuant to General Order 05-07 of the United States District Court for the Central District of California, the Magistrate Judge has been designated to hear discovery related motions.

All discovery related motions should be noticed on the calendar of the Magistrate Judge

=====

NOTICE TO COUNSEL

A copy of this notice must be served with the summons and complaint on all defendants (if a removal action is filed, a copy of this notice must be served on all plaintiffs).

Subsequent documents must be filed at the following location:

Western Division
312 N. Spring St., Rm. G-8
Los Angeles, CA 90012

Southern Division
411 West Fourth St., Rm. 1-053
Santa Ana, CA 92701-4516

Eastern Division
3470 Twelfth St., Rm. 134
Riverside, CA 92501

Failure to file at the proper location will result in your documents being returned to you.

COPY

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT
for the
Central District of California

United States of America

Plaintiff(s)

v.

John Trunzo

Defendant(s)

CV13-01108 MWF (SS x)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address)

John Trunzo

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Lauren Castaldi
Tax Division, US Department of Justice
PO Box 683
Washington DC, 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

FEB 14 2013

CLERK OF COURT

JULIE PRADO



Date: _____

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action (Page 2)

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* _____
was received by me on *(date)* _____.

I personally served the summons on the individual at *(place)* _____
_____ on *(date)* _____ ; or

I left the summons at the individual's residence or usual place of abode with *(name)* _____
_____, a person of suitable age and discretion who resides there,
on *(date)* _____, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* _____, who is
designated by law to accept service of process on behalf of *(name of organization)* _____
_____ on *(date)* _____ ; or

I returned the summons unexecuted because _____ ; or

Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

I (a) PLAINTIFFS (Check box if you are representing yourself <input type="checkbox"/>) UNITED STATES OF AMERICA	DEFENDANTS JOHN TRUNZO
(b) Attorneys (Firm Name, Address and Telephone Number. If you are representing yourself, provide same.) United States Attorney Office, VALERIE L. MAKAREWICZ, AUSA 300 N. Los Angeles St., Room 7211, Los Angeles, CA 90012 Tel: (213) 894-2729 Fax: (213) 894-0115	Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an X in one box only.) <input checked="" type="checkbox"/> 1 U.S. Government Plaintiff <input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party) <input type="checkbox"/> 2 U.S. Government Defendant <input type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)	III. CITIZENSHIP OF PRINCIPAL PARTIES - For Diversity Cases Only (Place an X in one box for plaintiff and one for defendant.) <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;"></td> <td style="width:10%; text-align: center;">PTF</td> <td style="width:10%; text-align: center;">DEF</td> <td style="width:40%;"></td> <td style="width:10%; text-align: center;">PTF</td> <td style="width:10%; text-align: center;">DEF</td> </tr> <tr> <td>Citizen of This State</td> <td style="text-align: center;"><input type="checkbox"/> 1</td> <td style="text-align: center;"><input type="checkbox"/> 1</td> <td>Incorporated or Principal Place of Business in this State</td> <td style="text-align: center;"><input type="checkbox"/> 4</td> <td style="text-align: center;"><input type="checkbox"/> 4</td> </tr> <tr> <td>Citizen of Another State</td> <td style="text-align: center;"><input type="checkbox"/> 2</td> <td style="text-align: center;"><input type="checkbox"/> 2</td> <td>Incorporated and Principal Place of Business in Another State</td> <td style="text-align: center;"><input type="checkbox"/> 5</td> <td style="text-align: center;"><input type="checkbox"/> 5</td> </tr> <tr> <td>Citizen or Subject of a Foreign Country</td> <td style="text-align: center;"><input type="checkbox"/> 3</td> <td style="text-align: center;"><input type="checkbox"/> 3</td> <td>Foreign Nation</td> <td style="text-align: center;"><input type="checkbox"/> 6</td> <td style="text-align: center;"><input type="checkbox"/> 6</td> </tr> </table>		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
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IV. 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 Multi-District Litigation
 7 Appeal to District Judge from Magistrate Judge

V. REQUESTED IN COMPLAINT: JURY DEMAND: Yes No (Check 'Yes' only if demanded in complaint.)

CLASS ACTION under F.R.C.P. 23: Yes No
 MONEY DEMANDED IN COMPLAINT: \$ _____

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. SECTIONS 7402(a) and 7407

VII. NATURE OF SUIT (Place an X in one box only.)

OTHER STATUTES	CONTRACT	TORTS PERSONAL INJURY	TORTS PERSONAL PROPERTY	PRISONER PETITIONS	LABOR
<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce/ICC Rates/etc. <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 Act <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 Info. Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State 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 Loan (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 <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	<input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Fed. Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury-Med Malpractice <input type="checkbox"/> 365 Personal Injury-Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus-Alien Detainee <input type="checkbox"/> 465 Other Immigration Actions	<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 <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 American with Disabilities - Employment <input type="checkbox"/> 446 American with Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	<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 <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	<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 <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark <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)) <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS-Third Party 26 USC 7609

CV13-01108

VIII(a). IDENTICAL CASES: Has this action been previously filed in this court and dismissed, remanded or closed? No Yes
 If yes, list case number(s): _____

VIII(b). RELATED CASES: Have any cases been previously filed in this court that are related to the present case? No Yes
 If yes, list case number(s): CR 11-00251 SVW

Civil cases are deemed related if a previously filed case and the present case:

- (Check all boxes that apply) A. Arise from the same or closely related transactions, happenings, or events; or
 B. Call for determination of the same or substantially related or similar questions of law and fact; or
 C. For other reasons would entail substantial duplication of labor if heard by different judges; or
 D. Involve the same patent, trademark or copyright, and one of the factors identified above in a, b or c also is present.

IX. VENUE: (When completing the following information, use an additional sheet if necessary.)

(a) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** named plaintiff resides.
 Check here if the government, its agencies or employees is a named plaintiff. If this box is checked, go to item (b).

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Los Angeles County	

(b) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** named defendant resides.
 Check here if the government, its agencies or employees is a named defendant. If this box is checked, go to item (c).

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Los Angeles County	

(c) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** claim arose.
Note: In land condemnation cases, use the location of the tract of land involved.

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Los Angeles County	

* Los Angeles, Orange, San Bernardino, Riverside, Ventura, Santa Barbara, or San Luis Obispo Counties

Note: In land condemnation cases, use the location of the tract of land involved.

X. SIGNATURE OF ATTORNEY (OR PRO PER):  Date 2/14/2013

Notice to Counsel/Parties: The CV-71 (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. This form, approved by the Judicial Conference of the United States in September 1974, is required pursuant to Local Rule 3-1 is not filed but is used by the Clerk of the Court for the purpose of statistics, venue and initiating the civil docket sheet. (For more detailed instructions, see separate instructions sheet.)

Key to Statistical codes relating to Social Security Cases:

Nature of Suit Code	Abbreviation	Substantive Statement of Cause of Action
861	HIA	All claims for health insurance benefits (Medicare) under Title 18, Part A, of the Social Security Act, as amended. Also, include claims by hospitals, skilled nursing facilities, etc., for certification as providers of services under the program. (42 U.S.C. 1935FF(b))
862	BL	All claims for "Black Lung" benefits under Title 4, Part B, of the Federal Coal Mine Health and Safety Act of 1969. (30 U.S.C. 923)
863	DIWC	All claims filed by insured workers for disability insurance benefits under Title 2 of the Social Security Act, as amended; plus all claims filed for child's insurance benefits based on disability. (42 U.S.C. 405(g))
863	DIWW	All claims filed for widows or widowers insurance benefits based on disability under Title 2 of the Social Security Act, as amended. (42 U.S.C. 405(g))
864	SSID	All claims for supplemental security income payments based upon disability filed under Title 16 of the Social Security Act, as amended.
865	RSI	All claims for retirement (old age) and survivors benefits under Title 2 of the Social Security Act, as amended. (42 U.S.C. (g))