

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA
PITTSBURGH DIVISION

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UNITED STATES OF AMERICA,	:	:	
	:	:	
Plaintiff,	:	:	
	:	:	
v.	:	:	Case No. _____
	:	:	
LARRY E. SNOW	:	:	COMPLAINT FOR PERMANENT
12256 Route 56 Highway East	:	:	INJUNCTION AND OTHER RELIEF
Seward, PA 15954	:	:	
	:	:	
Defendant.	:	:	
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The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of a delegate of the Attorney General of the United States pursuant to 26 U.S.C. §§ 7401, 7402, 7407, and 7408, complains and alleges as follows:

1. The United States brings this complaint to enjoin Larry E. Snow and any other person working in concert or participation with him from directly or indirectly:
 - a. aiding and assisting in the preparation of federal income tax returns that he knows will result in the understatement of federal tax liabilities or the overstatement of federal tax refunds;
 - b. preparing or assisting in the preparation of federal tax returns, amended returns, or other tax-related documents and forms, including any electronically-submitted tax returns or tax-related documents, for any entity or person other than himself and his wife, Daphne Snow;

- c. engaging in other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701, or any other penalty provision of the Internal Revenue Code; and
 - d. engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.
2. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a), 7407 and 7408.
 3. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396 and 26 U.S.C. §§ 7407 and 7408 because the defendant, Larry E. Snow, resides and does business in Seward, Pennsylvania, within this judicial district; the events giving rise to this claim occurred within this judicial district; and a substantial number of the customers for whom Snow prepared federal income tax returns reside within this judicial district.

Defendant Larry E. Snow's Activities

4. Larry E. Snow is a federal tax return preparer who resides in Seward, Pennsylvania.
5. Snow received a Bachelor of Science degree in business administration from Saint Vincent College in Latrobe, Pennsylvania with a major in accounting and a minor in management in 1995.
6. Snow started his business preparing tax returns as a sole proprietor in 1995.
7. Snow's tax return preparation business operated under the name Public Accounting Office of Larry Snow.
8. Snow employed several employees year-round and hired up to 13 seasonal employees during tax filing season. Snow trained seasonal employees to prepare income tax returns for his clients.

9. Snow prepared approximately 1,000 income tax returns annually. Snow prepares Forms 1040, 1120 and 1065 and associated schedules such as A, B, C, Depreciation and Form 2106. He also prepares employment tax returns such as quarterly Forms 941 and Forms 940 for business clients.
10. In 2006, IRS Criminal Investigation conducted an undercover shopping operation at Snow's office. Snow prepared a false return for 2005 for an IRS Special Agent. Snow itemized the Agent's deductions and included false charitable contributions and personal property taxes. Snow also reported the Agent's Form 1099 income as a prize or award money in an attempt to avoid paying self-employment tax.
11. In 2010, the Agent contacted Snow, who repeatedly directed the Agent to lie to the IRS regarding several of the false Schedule A deductions reported on the 2005 return that Snow prepared for the Agent.
12. The Internal Revenue Service reviewed returns prepared by Snow for tax years 2004 through 2008, and identified a pattern of false deductions for medical expenses, personal property taxes, charitable contributions and unreimbursed employee business expenses. On many of the returns, the exact same amounts were claimed for charitable contributions and Form 2106 unreimbursed employee business expenses, such as \$700 for clothes. Snow routinely added charitable contribution deductions (\$249 cash and \$499 non-cash) to every return that he prepared without the clients' knowledge, and without inquiring into whether the contributions were actually made by the client.
13. Snow maintained a list he referred to as "IRS Gimmies." These were items Snow wanted reported on each return prepared in his practice so that the client would receive a higher

refund. Snow's employees were instructed to report deductions within limits on the "IRS Gimmies."

14. Snow also had a formula for what to deduct on the returns he prepared that was based on how much the client earned.
15. Either the employee who prepared the return or Snow would sign Snow's name to the return before it was given to the client.
16. Snow stopped signing the returns that he and his employees prepared for tax year 2008 because the IRS began civil investigations into the returns prepared by Snow in early 2009. Snow only signed 73 of the returns that he prepared for 2008, although he prepared many others without signing them as a paid preparer.
17. In early 2009, the IRS began contacting Snow's clients as part of its investigation of his return preparation business. Several of the clients contacted Snow to ask how they should respond to the IRS, and Snow instructed them to lie to the revenue agent about the method and amount of payment they made to Snow for the return preparation. Snow instructed the undercover agent he prepared a return for and another person that they did not have to cooperate with the IRS investigation.
18. On March 22, 2011, Snow was indicted by a federal grand jury in the U.S. District Court for the Western District of Pennsylvania for 36 counts of aiding and assisting in the preparation of false and fraudulent individual income tax returns under 26 U.S.C. Section 7206(2) and four counts of endeavoring to obstruct and impede the due administration of the internal revenue laws by instructing people to lie to IRS personnel in violation of 26 U.S.C. Section 7212(a). United States v. Snow, 2:11-cr-00067-MBC Dkt. No. 1.

19. On February 9, 2012, Snow pled guilty to one count of aiding and assisting in the preparation of false and fraudulent individual income tax returns in violation of 26 U.S.C. Section 7206(2). See Id. at Dkt No. 28.
20. Snow was sentenced on July 26, 2012 to 3 years' probation and six months of home detention. An additional term of his probation prohibits Snow from preparing tax returns for any person other than himself and his wife. See Id. at Dkt No. 41.
21. As a result of the IRS investigation described above, the IRS assessed penalties against Snow under Internal Revenue Code Sections 6694(a) and (b).

Harm to the United States

22. Snow has caused substantial revenue losses to the United States.
23. Snow prepared approximately 5,600 returns for tax years 2006 through 2012. The Service interviewed taxpayers for 65 of the federal income tax returns. The taxpayers comprised of 8 individuals and 10 married couples who filed jointly and the returns subject of the interviews were from years 2002 through 2008. The investigating agent selected returns that reported Schedule A or Schedule C expenses or both. The selection was also made based on the taxpayers' geographical proximity to the agent and to ensure the interviewees worked in multiple industries. Based on the results of the interviews, the tax loss to the government on those returns was \$98,414.
24. Snow prepared 1,284 tax returns during 2007, most of which were 2006 income tax returns. A Service agent reviewed the tax return data of 247 of the returns. The 247 returns reviewed were all Form 1040 federal income tax returns, and 238 of them were for 2006, 3 returns were for 2005 and there was one each for years 1999 through 2004. One of the returns was included in the interviews described in paragraph 23, above. The agent reviewed the tax

return data for false personal property tax deductions, charitable contributions, and miscellaneous expenses. The agent computed the corrected taxable income for these returns based on the standard deduction, and the difference between the itemized deductions and the standard deductions was taxed at 15 percent, the lowest federal income tax bracket. The estimated loss to the government on the returns reviewed was \$268,447. If this loss is extrapolated for all returns prepared by Snow in 2007, the estimated loss to the government is in excess of \$1,300,000 for returns prepared in 2007. In addition to this known and estimated tax loss, the government has used its resources and agents and others to audit returns prepared by Snow, as well as to criminally investigate and prosecute him.

Count I
Injunction Under IRC § 7407 for Conduct
Subject to Penalty Under IRC §§ 6694 and 6695

25. The United States incorporates by reference the allegations set forth above in paragraphs 1 through 24.
26. Section 7407 of the Internal Revenue Code authorizes a U.S. District Court to enjoin a person who is a tax return preparer from engaging in certain prohibited conduct or from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, *inter alia*:
 - a. engaging in conduct subject to penalty under Code section 6694, which penalizes a tax return preparer who recklessly and/or intentionally disregards the rules and regulations of the Internal Revenue Code in preparing a tax return; and
 - b. engaging in conduct subject to penalty under Code section 6695(g), which penalizes a tax return preparer for failing to sign a return when required to do so by Treasury Regulations.

27. Pursuant to 26 U.S.C. § 7407(b), a court should enjoin a preparer from engaging in prohibited conduct when it finds that:
- a. the tax return preparer engaged in the prohibited conduct; and
 - b. injunctive relief is appropriate to prevent the recurrence of such conduct.
28. Pursuant to 26 U.S.C. § 7407(b), a court should enjoin a person from acting as a tax return preparer when it finds that:
- a. the prohibited conduct is continual or repeated; and
 - b. a narrower injunction would not be sufficient to prevent the preparer's interference with the proper administration of the internal revenue laws.
29. Snow has continually and repeatedly engaged in conduct subject to penalty under Code section 6694 by preparing returns taking an unreasonable position for which there was no authority that understate his clients' tax liabilities and overstate their refunds.
30. Snow has continually and repeatedly engaged in conduct subject to penalty under Code section 6695(g) by failing to sign returns he prepared for the tax year 2008.
31. Snow has continually and repeatedly engaged in conduct that violates Code sections 6694 and 6695 and which substantially interferes with the administration of the internal revenue laws.
32. Injunctive relief prohibiting Snow from preparing returns is necessary to prevent this misconduct because, absent an injunction, Snow is likely to continue his failure to exercise due diligence in the preparation of federal income tax returns, and to continue preparing federal income tax returns for clients that understate their federal tax liabilities.
33. A narrower injunction would be insufficient to prevent Snow's interference with the administration of the federal tax laws. Snow's continued preparation of returns claiming

false or inflated deductions, and continued failure to comply with the due diligence requirements demonstrates the necessity of enjoining him from preparing returns.

34. A permanent injunction necessary to prevent future harm. If Snow is not permanently enjoined from preparing tax returns, the IRS will be required to spend additional scarce and unrecoverable resources to investigate and analyze returns she prepares in the future. In addition, the United States will continue to be harmed through the loss of tax revenues resulting Snow's actions.

Count II
Injunction Under IRC § 7408 for
Conduct Subject to Penalty Under IRC § 6701

35. The United States incorporates by reference the allegations contained in paragraphs 1 through 34.
36. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin any person from engaging in conduct subject to penalty under Code Section 6701, which penalizes a person who aids or assists in the preparation of tax returns that the person knows will result in an understatement of tax liability or an overstatement of the net amount refundable.
37. Snow has engaged in conduct subject to penalty under Code section 6701 by preparing or directing the preparation of income tax returns that claim deductions when he knew or should reasonably have known that his clients were not entitled to those deductions.
38. Pursuant to 26 U.S.C. § 7408, the court should enjoin Snow from preparing any returns for persons other than himself and his wife. Injunctive relief is necessary to prevent the recurrence of this conduct.

Count III
Injunction Under IRC § 7402(a) for
Unlawful Interference with the Enforcement of the Internal Revenue Laws

39. The United States incorporates by reference the allegations contained in paragraphs 1 through 39.
40. Section 7402(a) of the Internal Revenue Code authorizes a court to issue orders, including injunctions, as may be necessary or appropriate for the enforcement of the internal revenue laws.
41. Snow's conduct has caused and will continue to cause substantial tax losses to the United States Treasury. Unless Snow is enjoined from preparing returns, the IRS will have to devote substantial and unrecoverable time and resources to auditing his clients individually to detect erroneous refund claims in future returns. Moreover, the IRS and the United States will also have to devote substantial resources attempting to collect the erroneous refunds, many of which may not be recoverable.
42. The detection, audit, and collection of erroneous refund claims filed by Snow's clients will be a significant burden on IRS resources.
43. Snow has repeatedly and continually engaged in conduct that interferes substantially with the administration and enforcement of the internal revenue laws.
44. Snow's continued conduct as a tax return preparer will result in irreparable harm to the United States, and the United States has no adequate remedy at law.

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

- A. That the Court find that Larry Snow has repeatedly and continually engaged in conduct subject to penalty under Internal Revenue Code sections 6694 and 6695, and that

injunctive relief is appropriate under Code section 7407 to prevent the recurrence of that conduct.

B. That the Court find that Larry Snow has repeatedly and continually engaged in conduct subject to penalty under Internal Revenue Code section 6701, and that injunctive relief is appropriate under Code section 7408 to prevent the recurrence of that conduct.

C. That the Court find that Larry Snow has repeatedly and continually engaged in conduct that substantially interferes with the proper enforcement and administration of the internal revenue laws, and that injunctive relief is appropriate under Code section 7402(a) to prevent the recurrence of that conduct.

D. That the Court enter a permanent injunction prohibiting Larry Snow or any other person working at his direction, in concert, or in participation with him from directly or indirectly:

1. preparing or filing federal tax returns, amended returns, or other tax-related documents and forms, including any electronically-submitted tax returns or tax-related documents, for any entity or person other than himself or his wife;
2. assisting or advising in the preparation of federal tax returns and amended returns;
3. understating taxpayers' liabilities as prohibited by Internal Revenue Code section 6694;
4. engaging in other activity subject to penalty under Internal Revenue Code sections 6694, 6695(g), and 6701; and
5. engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

E. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an order requiring Snow to contact, within 30 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 she prepared, or assisted in preparing, federal tax returns to inform them of the permanent injunction entered against him;

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

G. That the Court retain jurisdiction over this civil action for the purposes of enforcing the final injunction entered in this action; and

H. That the Court grant the United States such other and further relief as the Court may deem to be just and appropriate.

Dated: April 8, 2014

KATHRYN KENEALLY
Assistant Attorney General

/s/ Ann E. Nash
ANN E. NASH
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
Tel: (202) 307-6489
Fax: (202) 514-6866
ann.e.nash@usdoj.gov

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Ann E. Nash, U.S. Department of Justice Tax Division, P.O. Box 227, Washington, DC 20044, (202) 307-6489

DEFENDANTS

Larry E. Snow

County of Residence of First Listed Defendant Westmoreland County

(IN U.S. PLAINTIFF CASES ONLY)

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

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- 1 U.S. Government Plaintiff, 2 U.S. Government Defendant, 3 Federal Question, 4 Diversity

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- Citizen of This State, Citizen of Another State, Citizen or Subject of a Foreign Country, PTF DEF, Incorporated or Principal Place of Business In This State, Incorporated and Principal Place of Business In Another State, Foreign Nation

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Table with 5 columns: CONTRACT, REAL PROPERTY, TORTS, CIVIL RIGHTS, PRISONER PETITIONS, FORFEITURE/PENALTY, LABOR, IMMIGRATION, BANKRUPTCY, SOCIAL SECURITY, FEDERAL TAX SUITS, OTHER STATUTES. Includes various legal categories like Insurance, Personal Injury, Real Estate, etc.

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

- 1 Original Proceeding, 2 Removed from State Court, 3 Remanded from Appellate Court, 4 Reinstated or Reopened, 5 Transferred from Another District, 6 Multidistrict Litigation

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity): 26 U.S.C. Sections 7401, 7402, 7407, 7408

Brief description of cause: civil injunction suit against tax return preparer

VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. DEMAND \$ 0.00 CHECK YES only if demanded in complaint: JURY DEMAND: Yes No

VIII. RELATED CASE(S) IF ANY

(See instructions): JUDGE Hon. Maurice B. Cohill DOCKET NUMBER 2:11-cr-00067-MBC

DATE 04/08/2014 SIGNATURE OF ATTORNEY OF RECORD s/ Ann E. Nash

FOR OFFICE USE ONLY

RECEIPT # AMOUNT APPLYING IFP JUDGE MAG. JUDGE

JS 44AREVISED June, 2009
IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA
THIS CASE DESIGNATION SHEET MUST BE COMPLETED

PART A

This case belongs on the (Erie Johnstown Pittsburgh) calendar.

1. **ERIE CALENDAR** - If cause of action arose in the counties of Crawford, Elk, Erie, Forest, McKean, Venang or Warren, OR any plaintiff or defendant resides in one of said counties.
2. **JOHNSTOWN CALENDAR** - If cause of action arose in the counties of Bedford, Blair, Cambria, Clearfield or Somerset OR any plaintiff or defendant resides in one of said counties.
3. Complete if on **ERIE CALENDAR**: I certify that the cause of action arose in _____ County and that the _____ resides in _____ County.
4. Complete if on **JOHNSTOWN CALENDAR**: I certify that the cause of action arose in _____ County and that the _____ resides in _____ County.

PART B (You are to check ONE of the following)

1. This case is related to Number 11-cr-00067 . Short Caption United States v. Larry E. Snow
2. This case is not related to a pending or terminated case.

DEFINITIONS OF RELATED CASES:

CIVIL: Civil cases are deemed related when a case filed relates to property included in another suit or involves the same issues of fact or it grows out of the same transactions as another suit or involves the validity or infringement of a patent involved in another suit

EMINENT DOMAIN: Cases in contiguous closely located groups and in common ownership groups which will lend themselves to consolidation for trial shall be deemed related.

HABEAS CORPUS & CIVIL RIGHTS: All habeas corpus petitions filed by the same individual shall be deemed related. All pro se Civil Rights actions by the same individual shall be deemed related.

PART C

I. CIVIL CATEGORY (Place **x** in only applicable category).

1. Antitrust and Securities Act Cases
2. Labor-Management Relations
3. Habeas corpus
4. Civil Rights
5. Patent, Copyright, and Trademark
6. Eminent Domain
7. All other federal question cases
8. All personal and property damage tort cases, including maritime, FELA, Jones Act, Motor vehicle, products liability, assault, defamation, malicious prosecution, and false arrest
9. Insurance indemnity, contract and other diversity cases.
10. Government Collection Cases (shall include HEW Student Loans (Education), V A Overpayment, Overpayment of Social Security, Enlistment Overpayment (Army, Navy, etc.), HUD Loans, GAO Loans (Misc. Types), Mortgage Foreclosures, SBA Loans, Civil Penalties and Coal Mine Penalty and Reclamation Fees.)

I certify that to the best of my knowledge the entries on this Case Designation Sheet are true and correct

s/ Ann E. Nash

Date: 4/8/2014

ATTORNEY AT LAW

NOTE: ALL SECTIONS OF BOTH FORMS MUST BE COMPLETED BEFORE CASE CAN BE PROCESSED.

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerk(s) in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.
- V. Origin.** Place an "X" in one of the six boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

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

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

UNITED STATES DISTRICT COURT

for the

Western District of Pennsylvania

United States of America

Plaintiff(s)

v.

Larry E. Snow

Defendant(s)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address)

Larry E. Snow
12256 Route 56 Highway East
Seward, PA 15954

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:

Ann E. Nash
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 227
Washington, D.C. 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.

CLERK OF COURT

Date:

Signature of Clerk or Deputy Clerk

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: