	Case 2:11-cv-00698-FJM Document !	54 Filed 05/11/12	Page 1 of 4		
1 2 3 4 5 6 7 8	KATHRYN KENEALLY Assistant Attorney General CHARLES M. DUFFY Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 683 Ben Franklin Station Washington, D.C. 20044-0683 Telephone: (202) 307-6406 Email: <u>charles.m.duffy@usdoj.gov</u> Western.taxcivil@usdoj.gov Attorneys for the United States of America ANN SCHEEL				
9	Acting United States Attorney District of Arizona Of Counsel				
10 11 12	IN THE UNITED STAT	ES DISTRICT CO F ARIZONA	URT		
12					
13	UNITED STATES OF AMERICA,	Civ. No. 11-0698	-PHX-FJM		
14	Plaintiffs,				
15	V.				
16	JAMES LESLIE READING, CLARE L. READING, FOX GROUP TRUST,	SECOND DECLA DUFFY	RATION OF CHARLES		
17	MIDFIRST BANK, CHASE, FINANCIAL LEGAL SERVICES, STATE OF ARIZONA				
18	Defendants.				
19 20					
20 21	I, Charles M. Duffy, declare as follows:				
22	· · · · · · · · · · · · · · · · · · ·	vision of the United	d States Department of Justice		
22	·		*		
23	and I have primary responsibility for representing2. The documents attached hereto as I	-			
24 25					
25 26	IRS's Form 4340, Certificates of Assessments, Payments and Other Specified Matters that the Internal Revenue Service ("IRS") sent to the Tax Division and that relate to the 1993, 1994, 1995				
-0	Infernal Revenue Service ("IRN") cent to the Las				

6655934.1

3. The documents attached hereto as Exhibit B-1 to B-2 are true and correct copy of the IRS's Form 4340, Certificates of Assessments, Payments and Other Specified Matters that the IRS sent to the Tax Division and that relate to the 1994 and 1995 federal income tax years of Clare Reading.

4. The documents attached hereto as Exhibit C-1 to C-10 are true and correct copy of the IRS's Form 4340, Certificates of Assessments, Payments and Other Specified Matters that the IRS sent to the Tax Division and that relate to the frivolous return penalty assessments made under 26 U.S.C. § 6702 against James Reading for the periods ended December 31, 1997, December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006 and December 31, 2008.

5. The documents attached hereto as Exhibit D-1 to D-11 are true and correct copy of the IRS's Form 4340, Certificates of Assessments, Payments and Other Specified Matters that the IRS sent to the Tax Division and that relate to the frivolous return penalty assessments made under 26 U.S.C. § 6702 against Clare Reading for the periods ended December 31, 1997, December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006 and December 31, 2008.

6. Attached hereto as Exhibit E are true and correct copies of documents produced by Colonial Claims Corporation and a copy of the Certificate of Custodian of Business Records that was executed on behalf of that company.

7. Attached hereto as Exhibit F are true and correct copies of documents produced by Catastrophe Services, Inc. and a copy of the Certificate of Custodian of Business Records that was executed on behalf of that company.

8. Attached hereto as Exhibits G, J, K, L, N and Q are true and correct copies of documents (or parts of documents) from the IRS's administrative files that the IRS sent to the Tax Division in this case.

9. Attached hereto as Exhibits H, I and P are true and correct copies of transcripts relating to the depositions of James Reading, Clare Reading and Terry Major taken in this case.

Case 2:11-cv-00698-FJM Document 54 Filed 05/11/12 Page 3 of 4

1	10. Attached hereto as Exhibits M and O are true and correct copies of documents
2	produced in this case by defendants James and Clare Reading and the Fox Group Trust.
3	I HEREBY DECLARE under penalty of perjury that the foregoing is true and correct to the
4	best of my knowledge.
5	DATED this <u>11th</u> day of <u>May</u> , 2012.
6	
7	/s/ Charles M. Duffy CHARLES M. DUFFY
8	Trial Attorney, Tax Division U.S. Department of Justice
9	C.S. Department of Fusice
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20	-3- 6655934.1

	Case 2:11-cv-00698-FJM Document 54 Filed 05/11/12 Page 4 of 4
1	CERTIFICATE OF SERVICE
2	I HEREBY CERTIFY that on this 11th day of May, 2012, I served the foregoing through
3	the Court's electronic filing system:
4	ROBERT P. VENTRELLA
5	Assistant Attorney General 1275 West Washington Street Phoenix, Arizona 85007-2926
6	
7	PAUL M. LEVINE, ESQUIRE LAKSHMI JAGANNATH, ESQUIRE McCarthy, Holthus, Levine Law Firm 8502 E. Via de Ventura, Suite 200
8	8502 E. Via de Ventura, Suite 200 Scottsdale, Arizona 85258
9	TOMMY K. CRYER
10	Attorney at Law 7330 Fern Avenue
11	Shreveport, Louisiana 71105
12	
13	
14	/s/ Charles M. Duffy
15	<u>/s/ Charles M. Duffy</u> Charles M. Duffy Trial Attorney, Tax Division U.S. Department of Justice
16	U.S. Department of Justice
17	
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28	-4- 6655934.1

EXHIBITS TO SECOND DECLARATION OF CHARLES DUFFY (INDEX)

Exhibit A-1toA-4	Forms 4340 for assessments made against James Reading for his 1993-1995 and 2008 years.
Exhibit B-1toB-2	Forms 4340 for assessments made against Clare Reading for her 1994-1995 years.
Exhibits C-1toC-10	Forms 4340 for the frivolous return assessments made against James Reading.
Exhibits D-1toD-11	Forms 4340 for the frivolous return assessments made against Clare Reading.
Exhibit E	Documents produced by Colonial Claims Corp.
Exhibit F	Documents produced by Pilot companies.
Exhibit G	Correspondence dated November 26, 2008 from the Readings
Exhibit H	Deposition transcript of James Reading
Exhibit I	Deposition transcript of Clare Reading
Exhibit J	Joint Tenancy Deed
Exhibit K	Quit Claim Deed
Exhibit L	Note
Exhibit M	Private Contract and Declaration of Pure Trust
Exhibit N	Correct Property Legal Description
Exhibit O	Addendum # 1 (Private Contract)
Exhibit P	Deposition transcript of Terry Major
Exhibit Q	IRS letter dated October 5, 2009

SECOND DUFFY DECLARATION EXHIBITS A-1 TO A-4

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 3 of 32

United States



of America

Government Exhibit DuffyExA-1 Department of the Treasury Internal Revenue Service

Date: Jan. 19, 2012

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for James L. Reading, SSN: 8531 & Spouse's SSN: 8531*, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1993, consisting of eight pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Juida B. Oram

Linda B. Oram Accounting Operation Manager Ogden W&I Submission Processing W&I Delegation Order WI-11-5

Catalog Number 19002E

Form 2866 (Rev. 09-1997)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 4 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS					
JAMES L REA	DING	EIN/SSN:	8531 8531*		
	: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1993	RETURN			
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	DATE (23C,	
Mandananan datu ku kuru ku data ku data	ADJUSTED GROSS INCOME 75,745.00			<u>.</u>	
	TAXABLE INCOME 70,295.41				
	SELF EMPLOYMENT TAX 3,666.00			x	
04-06-1998	SUBSTITUTE FOR RETURN 29210-192-25800-8	0	.00	08-10-1998	
04-21-1997	RECEIVED POA/TIA				
	FAILURE TO PAY TAX PENALTY 20011508	12,909	.00	04-23-2001	
	ESTIMATED TAX PENALTY 20011508	2,149	.74	04-23-2001	
	LATE FILING PENALTY 20011508	11,618	.00	04-23-2001	
04-15-1994	WITHHOLDING CREDIT		2,959.0	0	
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20040423 29247-489-00059-1 20011508	54,595	.00	04-23-2001	
	INTEREST ASSESSED 20011508	52,245	.37	04-23-2001	
07-16-2002	RECEIVED POA/TIA		2		
06-23-2003	MODULE IN FEDERAL PAYMENT LEVY PROGRAM				
FORM 4340	(REV. 01-2002)	PAGE 1			

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 5 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS					
JAMES L RE	ADING	EIN/SSN:	8531 8531*		
	X: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1993	RETURN			
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	DATE (23C,	
	LATE FILING PENALTY 20034108	1,29	1.00	10-20-2003	
10-20-2003	FAILURE TO PAY TAX Penalty abated	12,90	9.00-		
	ADDITIONAL TAX ASSESSED 89254-672-18014-3 20034108		0.00	10-20-2003	
10-13-2003	MODULE REVERSED OUT OF Federal payment levy Program				
	INTEREST ASSESSED 20034108	20,45	5.15	10-20-2003	
	ADDITIONAL TAX ASSESSED 89254-672-05041-3 20034208		0.00	10-27-2003	
	INTEREST ASSESSED 20034208	10	6.97	10-27-2003	
	FAILURE TO PAY TAX Penalty 20034208	12,90	9.00	10-27-2003	
FORM 4340	(REV. 01-2002)	PAGE 2			

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 6 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JAMES		READING	EIN/SSN:	8531
	1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -			8531×

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1993

		ASSESSMENT,	PAYMENT,	ASSESSMENT
DATE	EXPLANATION OF TRANSACTION	OTHER DEBITS	CREDIT	DATE (23C,
		(REVERSAL)	(REVERSAL)	RAC 006)

16.00

3

- 02-09-2004 MODULE IN FEDERAL PAYMENT LEVY PROGRAM
- 08-12-2005 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED
- 08-19-2005 FEDERAL TAX LIEN
- 08-18-2005 MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM
- 08-19-2005 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED
- 09-12-2005 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM
- 05-05-2006 FEDERAL TAX LIEN
- 16.00 05-29-2006 FEES AND COLLECTION COSTS
- 05-12-2006 FEDERAL TAX LIEN
- 06-05-2006 FEES AND COLLECTION COSTS
- FORM 4340 (REV. 01-2002)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 7 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS						
JAMES L RE	ADING		8531 8531*			
	X: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1993	RETURN				
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)		ASSESSMENT DATE (23C, RAC 006)		
05-18-2006	RECEIVED POA/TIA					
09-11-2006	REVERSAL OF MODULE Blocked from Federal Payment Levy Program					
09-11-2006	MODULE IN FEDERAL PAYMENT Levy program					
11-01-2006	LEGAL SUIT PENDING					
12-11-2006	MODULE REVERSED OUT OF Federal payment levy Program					
02-21-2007	REMOVED POA/TIA					
09-13-2007	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING					
10-22-2007	MODULE IN FEDERAL PAYMENT Levy program			U		
11-05-2007	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM					
.12-24-2007	MODULE IN FEDERAL PAYMENT Levy program					

FORM 4340 (REV. 01-2002)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 8 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS						
JAMES L REA	ADING	EIN/SSN:	8531 8531*			
TYPE OF TAX Form: 1040	(: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1993	RETURN	*			
DATE	EXPLANATION OF TRANSACTION	OTHER DEBITS	PAYMENT, CREDIT (REVERSAL)	DATE (23C,		
04-07-2008	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM					
09-12-2008	RECEIVED POA/TIA					
01-09-2069	FEDERAL TAX LIEN					
02-09-2009	FEES AND COLLECTION COSTS		32.00			
04-27-2009	RECEIVED POA/TIA		2			
11-09-2009	RECEIVED POA/TIA					
11-29-2010	REMOVED POA/TIA					
	ADDITIONAL TAX ASSESSED 83254-440-05046-1 20110708		0.00	02-28-2011		
04-06-2011	LEGAL SUIT PENDING					
04-22-2011	FEDERAL TAX LIEN					
05-16-2011	FEES AND COLLECTION COSTS		16.00			
05-06-2011	FEDERAL TAX LIEN					
FORM 4340	(REV. 01-2002)	PAGE	5			

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 9 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS					
JAMES L READING		8531 8531*			
TYPE OF TAX: U.S. INDIVIDUAL INC FORM: 1040 TAX PERIOD: DEC					
DATE EXPLANATION OF TRANSA	(REVERSAL)	CREDIT	DATE (23C,		
05-30-2011 FEES AND COLLECTION C	OSTS 4	8.00			
06-13-2011 PRIOR TAX ABATED BY EXAMINATION AGREED AUDIT DEFICIEN PRIOR TO 30 OR 60 DAY LETTER 49247-543-31695-1	CY	6.00-			
06-13-2011 FAILURE TO PAY TAX PENALTY ABATED	8,21	6.50-			
07-15-2011 FEDERAL TAX LIEN RELE	ASED				
04–10–1995 Taxpayer Deliquency N	otice				
05–01–1995 Taxpayer Deliquency N	otice				
04-23-2001 Statutory Notice of B	alance Due				
05-28-2001 Notice of Balance Due					
06-11-2001 Notice of Balance Due					
10-22-2001 Statutory Notice of I	ntent to Levy				

FORM 4340 (REV. 01-2002) PAGE 6

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 10 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

8531 EIN/SSN: JAMES L READING 8531¥

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1993

DATE	EXPLANATIO	ON OF TRAN	SACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	
09-29-2003	Statutory	Notice of	Intent	to Levy		
10-20-2003	Statutory	Notice of	Balance	Due		я
10-09-2006	Statutory	Notice of	Balance	Due	3	
10-22-2007	Statutory	Notice of	Intent	to Levy		15
10-12-2009	Statutory	Notice of	Balance	Due	11	
10-11-2010	Statutory	Notice of	Balance	Due		
06-13-2011	Statutory	Notice of	Balance	Due		

FORM 4340 (REV. 01-2002)

PAGE

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Case 2:11-cv-00698-FJM Docume CERTIFICATE OF ASSESSMENTS, PAYME	ent 54-1 Filed 05/11/12 Page 1. NTS, AND OTHER SPECIFIED	1 of 32 MATTERS
JAMES L READING	EIN/SSN: 8531 8531*	
TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX Form: 1040 TAX PERIOD: DEC 1993	RETURN	
BALANCE 111,456.73		
I CERTIFY THAT THE FOREGOING TRANSCRIPT TO THE TAXES SPECIFIED IS A TRUE AND COM AND ALL ASSESSMENTS, ABATEMENTS, CREDITS PAYMENTS, AND THE ASSESSED BALANCE RELAT RECORDS OF THIS OFFICE AS OF THE ACCOUNT FURTHER CERTIFY THAT THE OTHER SPECIFIEI APPEAR IN THE OFFICIAL RECORDS OF THE IM	APLETE TRANSCRIPT FOR THE S, REFUNDS, AND ADVANCE O FING THERETO, AS DISCLOSE F STATUS DATE ARE SHOWN T D MATTERS SET FORTH IN TH	PERIOD STATED, R UNIDENTIFIED D BY THE HEREIN. I
SIGNATURE OF CERTIFYING OFFICER: Juda	M. Diam	
	0.000.0	12
PRINT WAME: Linda B. Oram TITLE: Accounting Operation Manager, Ogden W&I	Submission Processing	
DELEGATION ORDER: WI-11-5	Submission 1 to cessing	
DELEGATION ORDER: WHITS		
LOCATION: INTERNAL REVENUE SERVICE	6	
ACCOUNT STATUS DATE 01/19/2012	2	
FORM 4340 (REV. 01-2002)	PAGE 8	
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Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 12 of 32

United States



of America

Department of the Treasury Internal Revenue Service

Date: Jan. 19, 2012

CERTIFICATE OF OFFICIAL RECORD

Government **Exhibit** DuffyExA-2

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for James L. Reading, SSN: 8531 & Spouse's SSN: 8531*, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1994, consisting of eight pages -

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Sinda B. Oram

Linda B. Oram Accounting Operation Manager Ogden W&I Submission Processing W&I Delegation Order WI-11-5

Catalog Number 19002E

Form 2866 (Rev. 09-1997)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 13 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS				
JAMES L REA	DING	EIN/SSN:	8531 8531*	
TYPE OF TAX Form: 1040	C: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1994	RETURN		
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDII	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 154,935.00			
	TAXABLE INCOME 151,760.00			
	SELF EMPLOYMENT TAX 11,708.00			
04-06-1998	RETURN FILED & TAX ASSESSED 29221-164-37246-8	ė	0.00	10-19-1998
04-21-1997	RECEIVED POA/TIA		19	
	FAILURE TO PAY TAX PENALTY 20011508	15,76	2.25	04-23-2001
	ESTIMATED TAX PENALTY 20011503	3,27	1.72	04-23-2001
	LATE FILING PENALTY 20011508	14,18	6.02	04-23-2001
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20040423 29247-489-00060-1 20011508	63,04	9.00	04-23-2001
	INTEREST ASSESSED 20011508	52,46	7.51	04-23-2001
07-16-2002	RECEIVED POA/TIA	8		
06-23-2003	MODULE IN FEDERAL PAYMENT Levy program	9		
	LATE FILING PENALTY 20034108	1,57	6.23	10-20-2003
FORM 4340	(REV. 01-2002)	PAGE 1		

Case 2:11-cv-00698-FJM	Document 54-1	. Filed 05/11/1	L2 Page 14 of 32	
CERTIFICATE OF ASSESSMENTS	. PAYMENTS.	AND OTHER S	SPECIFIED MATTERS	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JAMES L READING	EIN/SSN: B531
	8531*

TYPE OF TAX:U.S. INDIVIDUAL INCOME TAX RETURNFORM:1040TAX PERIOD:DEC1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	DATE (23C,
10-20-2003	FAILURE TO PAY TAX Penalty abated	15,76	2.25-	
	ADDITIONAL TAX ASSESSED 89254-672-18013-3 20034108		0.00	10-20-2003
10-13-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
	INTEREST ASSESSED 20034108	22,98	2.40	10-20-2003
	ADDITIONAL TAX ASSESSED 89254-672-05040-3 20034208		0.00	10-27-2003
	INTEREST ASSESSED 20034208	12	0.89	10-27-2003
	FAILURE TO PAY TAX PENALTY 20034208	15,76	2.24	10-27-2003
02-09-2004	MODULE IN FEDERAL PAYMENT Levy program			

FORM 4340 (REV. 01-2002) PAGE 2

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 15 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

8531×

JAMES L READING EIN/SSN: B531

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)	

- 08-12-2005 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED
- 08-19-2005 FEDERAL TAX LIEN
- 08-18-2005 MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM
- 08-19-2005 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED
- 09-12-2005 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM
- 05-05-2006 FEDERAL TAX LIEN
- 05-12-2006 FEDERAL TAX LIEN
- 05-18-2006 RECEIVED POA/TIA
- 99-11-2006 REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM
- FORM 4340 (REV. 01-2002)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 16 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS JAMES L READING EIN/SSN: 5531 B531* TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1994 ASSESSMENT, PAYMENT, ASSESSMENT

OTHER DEBITS

(REVERSAL)

CREDIT

(REVERSAL)

DATE (23C, RAC 006)

09-11-2006 MODULE IN FEDERAL PAYMENT Levy program

<u>_____</u>

EXPLANATION OF TRANSACTION

11-01-2006 LEGAL SUIT PENDING

DATE

- 12-11-2006 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM
- 02-21-2007 REMOVED POA/TIA
- 09-13-2007 LEGAL/BANKRUPTCY SUIT NO LONGER PENDING
- 10-22-2007 MODULE IN FEDERAL PAYMENT LEVY PROGRAM
- 11-05-2007 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM
- 12-24-2007 MODULE IN FEDERAL PAYMENT LEVY PROGRAM
- 04-07-2008 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM
- FORM 4340 (REV. 01-2002)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 17 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS				
JAMES L REA	DING	EIN/SSN:	8531 8531*	
TYPE OF TA> Form: 1040	(: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1994	RETURN		
DATE	EXPLANATION OF TRANSACTION			ASSESSMENT DATE (23C, RAC 006)
09-12-2008	RECEIVED POA/TIÀ			
	FEDERAL TAX LIEN			
12-24-2008	AMENDED RETURN FILED 89277-442-00459-9			
04-27-2009	RECEIVED POA/TIA			
11-09-2009	RECEIVED POA/TIA			
03-08-2010	AMENDED RETURN FILED 18277-470-02091-0			
06-10-2010	AMENDED RETURN FILED 18277-562-02285-0			
11-29-2010	REMOVED POA/TIA			
	ADDITIONAL TAX ASSESSED 83254-440-05047-1 20110708		0.00	02-28-2011
04-06-2011	LEGAL SUIT PENDING			
04-22-2011	FEDERAL TAX LIEN			
05-06-2011	FEDERAL TAX LIEN			
FORM 4340	(REV. 01-2002)	PAGE	5	

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 18 of 32

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JAMES L READING EIN/SSN: B531 B531*

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1994

		ASSESSMENT,	PAYMENT,	ASSESSMENT
DATE	EXPLANATION OF TRANSACTION	OTHER DEBITS	CREDIT	DATE (23C,
	2	(REVERSAL)	(REVERSAL)	RAC 006)

06-13-2011 PRIOR TAX ABATED BY 3,092.00-EXAMINATION AGREED AUDIT DEFICIENCY PRIOR TO 30 OR 60 DAY LETTER 49247-543-31696-1

- 06-13-2011 FAILURE TO PAY TAX 773.00-PENALTY ABATED 773.00-
- 07-15-2011 FEDERAL TAX LIEN RELEASED
- 04-23-2001 Statutory Notice of Balance Due
- 05-28-2001 Notice of Balance Due
- 06-11-2001 Notice of Balance Due
- 09-10-2001 Statutory Notice of Intent to Levy
- 09-29-2003 Statutory Notice of Intent to Levy
- 10-20-2003 Statutory Notice of Balance Due
- 10-09-2006 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 19 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND UTHER SPECIFIED MATTERS

JAMES L READING EIN/SSN: 8531 8531*

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION	OF TRANS	ACTION	ASSESSI OTHER DI (REVERS	EBITS	PAYMENT, CREDIT (REVERSAL)	DATE	SMENT (23C, 006)
10-22-2007	Statutory No	tice of	Intent t	o Levy				
10-12-2009	Statutory No	tice of	Balance	Due				
10-11-2010	Statutory No	tice of	Balance	Due	83	10.		
06-13-2011	Statutory No	tice of	Balance	Due	10			

FORM 4340 (REV. 01-2002)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 20 of 32

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JAMES L READING

EIN/SSN: 8531 8531*

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN Form: 1040 TAX PERIOD: DEC 1994

BALANCE 169,551.01

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SIT FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

· 90 Suida uram SIGNATURE OF CERTIFYING OFFICER

PRINT NAME: Linda B. Oram

TITLE: Accounting Operation Manager, Ogden W&I Submission Processing

DELEGATION ORDER: WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 01/19/2012

FORM 4340 (REV. 01-2002)

PAGE

8 1 - 1 - 1 - 1 Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 21 of 32

United States



of America

Department of the Treasury Internal Revenue Service

Date: Jan. 19, 2012

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for James L. Reading, SSN: 8531 & Spouse's SSN: 8531*, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1995, consisting of seven pages

Government Exhibit DuffyExA-3

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Suida B. Quan

Linda B. Oram Accounting Operation Manager Ogden W&I Submission Processing W&I Delegation Order WI-11-5

Catalog Number 19002E

Form 2866 (Rev. 09-1997)

CER	Case 2:11-cv-00698-FJM Docum TIFICATE OF ASSESSMENTS, PAYM			
JAMES L REA	ADING		8531 8531*	to and units also that and the one of and the set of the set
	X: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1995	RETURN		
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	ODEDTT	DATE COTO
	ADJUSTED GROSS INCOME 112,278.00			
ä	TAXABLE INCOME 107,603.00			
	SELF EMPLOYMENT TAX 10,740.00			
11-03-1998	SUBSTITUTE FOR RETURN 29210-318-25209-8		0.00	12-14-1998
04-21-1997	RECEIVED POA/TIA			
	FAILURE TO PAY TAX PENALTY 20011508	10,48	4.50	04-23-2001
	ESTIMATED TAX PENALTY 20011508	2,27	4.00	04-23-2001
	LATE FILING PENALTY 20011508	9,43	6.05	04-23-2001
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20040423 29247-489-00061-1 20011508	41,93	8.00	04-23-2001
	INTEREST ASSESSED 20011508	27,32	9.46	04-23-2001
07-16-2002	RECEIVED POA/TIA			
06-23-2003	MODULE IN FEDERAL PAYMENT LEVV PROGRAM			
	LATE FILING PENALTY 20034108	1,04	8.45	10-20-2003
FORM 4340	(REV. 01-2002)	PAGE 1		

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 23 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS				
JAMES L REA	DING	EIN/SSN:	8531 8531*	
TYPE OF TA) Form: 1040	(: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1995	RETURN		
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	DATE (23C,
10-20-2003	FAILURE TO PAY TAX PENALTY ABATED	10,48	4.50-	
	ADDITIONAL TAX ASSESSED 89254-672-18015-3 20034108		0.00	10-20-2003
10-13-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
	INTEREST ASSESSED 20034108	13,90	0.38	10-20-2003
	ADDITIONAL TAX ASSESSED 89254-672-05042-3 20034208		0.00	10-27-2003
	INTEREST ASSESSED 20034208	7	3.61	10-27-2003
	FAILURE TO PAY TAX PENALTY 20034208	10,48	4.50	10-27-2003
02-09-2004	MODULE IN FEDERAL PAYMENT Levy program			
FORM 4340	(REV. 01-2002)	PAGE 2)	

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 24 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS				
JAMES L RE	ADING	EIN/SSN:	8531 8531*	
	X: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1995	RETURN		
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	UREDI	DATE (23C)
08-12-2005	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
08-19-2005	FEDERAL TAX LIEN			
08-18-2005	MODULE BLOCKED OR Released from federal Payment levy program			
08-19-2005	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
09-12-2005	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
05-05-2006	FEDERAL TAX LIEN			
05-12-2006	FEDERAL TAX LIEN			
05-18-2006	RECEIVED POA/TIA			
09-11-2006	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 25 of 32 CERTIFICATE DF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS				
JAMES L REA	DING	EIN/SSN:	8531 8531*	
TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN Form: 1040				
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	DATE (23C,
	MODULE IN FEDERAL PAYMENT Levy program			
11-01-2006	LEGAL SUIT PENDING			
12-11-2006	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
02-21-2007	REMOVED POA/TIA			
09-13-2007	LEGAL/BANKRUPTCY SUIT NO Longer pending			
10-22-2007	MODULE IN FEDERAL PAYMENT Levy program			
11-05-2007	MODULE REVERSED OUT OF Federal payment levy Program			
12-24-2007	MODULE IN FEDERAL PAYMENT Levy program			
04-07-2008	MODULE REVERSED OUT OF Federal payment levy Program			

FORM 4340 (REV. 01-2002)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 26 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS				
JAMES L READING		EIN/SSN:	8531 8531*	
TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN Form: 1040				
	EXPLANATION OF TRANSACTION	(REVERSAL)	(REVERSAL)	RAC 006)
09-12-2008	B RECEIVED POA/TIA			
01-09-2009	FEDERAL TAX LIEN			
04-27-2009	P RECEIVED POA/TIA			
11-09-2009 RECEIVED POA/TIA				
11-29-2010 REMOVED POA/TIA				
04-06-2011 LEGAL SUIT PENDING				
04-22-201	I FEDERAL TAX LIEN			
05-06-201	L FEDERAL TAX LIEN			
07-15-201	I FEDERAL TAX LIEN RELEASED			
04-23-200	l Statutory Notice of Balance	Due		
05-28-200	l Notice of Balance Due			
06-11-200	l Notice of Balance Due			
09-10-2003	l Statutory Notice of Intent i	to Levy		, ,
09-29-2003	3 Statutory Notice of Intent 4	to Levy		

FORM 4340 (REV. 01-2002) PAGE 5

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 27 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

8531¥

EIN/SSN: 8531 JAMES L READING

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
10-20-2003	Statutory Notice of Balance	Due		
10-09-2006	Statutory Notice of Balance	Due		
10-22-2007	Statutory Notice of Intent t	o Levy		23
10-12-2009	Statutory Notice of Balance	Due		
10-11-2010	Statutory Notice of Balance	Due		
FORM 4340	(REV. 01-2002)	PAGE	6	

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 28 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS			
JAMES L READING	EIN/SSN: 8531 8531*		
TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX FORM: 1040 TAX PERIOD: DEC 1995	RETURN		
BALANCE 106,484.45			
I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.			
SIGNATURE OF CERTIFYING OFFICER Suda	V Duene		
	D. Chan		
PRINT NAME: Linda B. Oram			
TITLE: Accounting Operation Manager, Ogden W&I	Submission Processing		
DELEGATION ORDER:WI-11-5			
LOCATION: INTERNAL REVENUE SERVICE			
ACCOUNT STATUS DATE 01/19/2012	2		
FORM 4340 (REV. 01-2002)	PAGE 7		
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United States



of America

Government **Exhibit** DuffyExA-4

Department of the Treasury Internal Revenue Service

Date: Jan. 19, 2011

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for James Leslie Reading, SSN: 8531, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 2008, consisting of three pages -

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Steve Bonnemort Accounting Operation Manager Ogden W&I Submission Processing W&I Delegation Order WI-11-5

Catalog Number 19002E

Form 2866 (Rev. 09-1997)

Case 2:11-cv-00698-FJM Document 54-1 Filed 05/11/12 Page 30 of 32 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS			
JAMES LESLIE READING		EIN/SSN: 8531	
TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 2008			
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, PAYMENT, OTHER DEBITS CREDIT (REVERSAL) (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 22,802.00		
	TAXABLE INCOME 13,852.00		r
	SELF EMPLOYMENT TAX 3,371.00		
07-24-2009	SUBSTITUTE FOR RETURN 29210-888-00000-9	0.00	08-17-2009
11-09-2009	RECEIVED POA/TIA		
	ESTIMATED TAX PENALTY 20102408	162.32	06-28-2010
	LATE FILING PENALTY 20102408	1,136.48	06-28-2010
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-559-00042-0 20102408	5,051.00	06-28-2010
06-28-2010	RENUMBERED RETURN 29247-559-00042-0		
	INTEREST ASSESSED 20102408	304.94	06-28-2010
	FAILURE TO PAY TAX PENALTY 20102408	378.82	06-28-2010
07-13-2010	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED		
07-15-2010	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED		
FORM 4340	(REV. 01-2002)	PAGE 1	

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JAMES LESLIE READING

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v

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EIN/SSN: 8531

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 2008

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	
07-23-2010	FEDERAL TAX LIEN			
08-16-2010	FEES AND COLLECTION COSTS		16.00	
08-27-2010	FEDERAL TAX LIEN			
09-20-2010	FEES AND COLLECTION COSTS		16.00	
11-29-2010	REMOVED POA/TIA			
06-28-2010	Statutory Notice of Balance	Due		
FORM 4340	(REV. 01-2002)	PAGE	2	

Case 2:11-cv-00698-FJM Docume CERTIFICATE OF ASSESSMENTS, PAYME	ent 54-1 Filed 05/11/12 Page 32 of 32 ENTS, AND OTHER SPECIFIED MATTERS			
JAMES LESLIE READING	EIN/SSN: 8531			
TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX FORM: 1040 TAX PERIOD: DEC 2008	RETURN			
BALANCE 7,065.56				
I CERTIFY THAT THE FOREGOING TRANSCRIPT TO THE TAXES SPECIFIED IS A TRUE AND COU AND ALL ASSESSMENTS, ABATEMENTS, CREDIT PAYMENTS, AND THE ASSESSED BALANCE RELA RECORDS OF THIS OFFICE AS OF THE ACCOUN FURTHER CERTIFY THAT THE OTHER SPECIFIED APPEAR IN THE OFFICIAL RECORDS OF THE I	MPLETE TRANSCRIPT FOR THE PERIOD STATED, S, REFUNDS, AND ADVANCE OR UNIDENTIFIED TING THERETO, AS DISCLOSED BY THE T STATUS DATE ARE SHOWN THEREIN. I D MATTERS SET FORTH IN THIS TRANSCRIPT			
SIGNATURE OF CERTIFYING OFFICER:	5-BA			
PRINT NAME: Steve Bonnemort				
TITLE: Accounting Operation Manager, Ogden W&I	Submission Processing			
DELEGATION ORDER: W&I Delegation Order WI-11	-5			
LOCATION: INTERNAL REVENUE SERVICE				
ACCOUNT STATUS DATE 01/19/201	1			
FORM 4340 (REV. 01-2002)	PAGE 3			
a Aprilana I				

SECOND DUFFY DECLARATION EXHIBITS B-1 TO B-2

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United States



of America

Government Exhibit DuffyExB-1

Department of the Treasury Internal Revenue Service

Date: Jan. 19, 2012

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Clare Reading, SSN: 4550 & Spouse's SSN: 8531, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1994, consisting of seven pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Juida B. Oram

Linda B. Oram Accounting Operation Manager Ogden W&I Submission Processing W&I Delegation Order WI-11-5

Catalog Number 19002E

Form 2866 (Rev. 09-1997)

Case 2:11-cv-00698-FJM Document 54-2 Filed 05/11/12 Page 3 of 16 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS				
CLARE READI	NG	EIN/SSN:	4550 8531	×
	C: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1994	RETURN		
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	DATE (23C,
	ADJUSTED GROSS INCOME 82,495.00			
	TAXABLE INCOME 76,870.00	2		×
03-11-1998	SUBSTITUTE FOR RETURN 29210-094-25428-8	Q).00	05-04-1998
06-29-1998	RECEIVED POA/TIA			
	FAILURE TO PAY TAX PENALTY 20011508	5,810).75	04-23-2001
8	ESTIMATED TAX PENALTY 20011508	1,200	5.09	04-23-2001
	LATE FILING PENALTY 20011508	5,229	9.67	04-23-2001
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20040423 29247-492-00036-1 20011508	23,243	3.00	04-23-2001
04-23-2001	RENUMBERED RETURN 29247-492-00036-1			5
	INTEREST ASSESSED 20011508	19,34	2.15	04-23-2001
01-13-2003	RECEIVED POA/TIA			
06-09-2003	MODULE IN FEDERAL PAYMENT Levy program			
FORM 4340	(REV. 01-2002)	PAGE 1	P	

Case 2:11-cv-00698-FJM Document 54-2 Filed 05/11/12 Page 4 of 16 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS				
CLARE READ	ING	EIN/SSN:	4550 8531	
	X: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1994	RETURN		
	EXPLANATION OF TRANSACTION		CREDIT (REVERSAL)	DATE (23C, RAC 006)
	ADDITIONAL TAX ASSESSED 89254-630-05064-5 20053408		0.00	09-05-2005
	INTEREST ASSESSED 20053408	14,939.55		09-05-2005
09-05-2005	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM	8		
10-17-2005	MODULE IN FEDERAL PAYMENT Levy program			
02-24-2006	FEDERAL TAX LIEN			
03-20-2006	FEES AND COLLECTION COSTS		16.90	
03-02-2006	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED	15		
03-06-2006	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			ъ
05-05-2006	FEDERAL TAX LIEN			20
FORM 4340	(REV. 01-2002)	PAGE	2	

Case 2:11-cv-00698-FJM Document 54-2 Filed 05/11/12 Page 5 of 16 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS				
CLARE READI	NG		4550 8531	
TYPE OF TAX Form: 1040	: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1994	RETURN	2	
	EXPLANATION OF TRANSACTION	(REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
1	FEDERAL TAX LIEN	an ezzeten zuen - zilen annen		
05-18-2006	RECEIVED POA/TIA			
11-01-2006	LEGAL SUIT PENDING			
12-11-2006	MODULE REVERSED OUT OF Federal payment levy Program			
02-21-2007	REMOVED POA/TIA			
03-09-2007	SUBSEQUENT PAYMENT SEIZURE AND SALE		19,246.8	37
08-20-2007	FEES AND COLLECTION COSTS	9	53.13	
03-09-2007	DESIGNATED PAYMENT OF FEES/COSTS SEIZURE AND SALE		953.1	13
09-13-2007	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
10-22-2007	MODULE IN FEDERAL PAYMENT Levy program	8		
FORM 4340	(REV. 01-2002)	PAGE	3	6

Case 2:11-cv-00698-FJM Document 54-2 Filed 05/11/12 Page 6 of 16 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS				
CLARE READING		EIN/SSN:	4550 8531	
	X: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1994	RETURN		
DATE	EXPLANATION OF TRANSACTION	OTHER DEBITS	PAYMENT, CREDIT (REVERSAL)	DATE (23C,
11-05-2007	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
12-24-2007	MODULE IN FEDERAL PAYMENT Levy program			
01-22-2008	RECEIVED POA/TIA			
04-07-2008	MODULE REVERSED OUT OF Federal payment levy Program			
01-09-2009	FEDERAL TAX LIEN			
02-09-2009	FEES AND COLLECTION COSTS		16.00	
04-27-2009	RECEIVED POA/TIA			
11-09-2009	RECEIVED POA/TIA			
07-23-2010	FEDERAL TAX LIEN			
08-16-2010	FEES AND COLLECTION COSTS		32.00	
11-29-2010	REMOVED POA/TIA			
04-25-2011	STATUTE EXPIRED - CLEAR TO ZERO UNCOLLECTABLE AMOUNT OWED \$ 50,588.34-		50,588.	34
FORM 4340	(REV. 01-2002)	PAGE	4	

Case 2:11-cv-00698-FJM Document 54-2 Filed 05/11/12 Page 7 of 16 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS					
CLARE READ	ING	EIN/SSN:	4550 8531		
	X: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1994	RETURN			
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)	
04-06-2011	LEGAL SUIT PENDING				
	BALANCE DUE REINSTATED		(50,588.3	54)	
05-06-2011	FEDERAL TAX LIEN				
05-30-2011	FEES AND COLLECTION COSTS	3	2.00		
06-13-2011	PRIOR TAX ABATED BY EXAMINATION AGREED AUDIT DEFICIENCY PRIOR TO 30 OR 60 DAY LETTER 49247-543-31697-1	2,91	6.00-		
	INTEREST ASSESSED 20112208	17,10	1.59	06-13-2011	
07-15-2011	FEDERAL TAX LIEN RELEASED				
03-18-1996	Taxpayer Deliquency Notice				
04-08-1996	Taxpayer Deliquency Notice				
04-23-2001	Statutory Notice of Balance	Due			
05-28-2001	Notice of Balance Due				
06-11-2001	Notice of Balance Due				
FORM 4340	(REV. 01-2002)	PAGE 5			

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

CLARE READING

EIN/SSN: _____4550 8531

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURNFORM: 1040TAX PERIOD: DEC 1994

DATE	EXPLANATION	OF TRANS	ACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	
09-10-2001	Statutory No	tice of	Intent to	Levy		
08-22-2005	Statutory No	tice of	Intent to	Levy		
09-05-2005	Statutory No	tice of	Balance D	ue		
10-22-2007	Statutory No	tice of	Intent to	Levy		
10-05-2009	Statutory No	tice of	Balance D	ue		
10-04-2010	Statutory No	tice of	Balance D	ue		
05-09-2011	Statutory No	tice of	Balance D	ue		
06-13-2011	Statutory No	tice of	Balance D	ue		

FORM 4340 (REV. 01-2002)

PAGE 6

Case 2:11-cv-00698-FJM Docur CERTIFICATE OF ASSESSMENTS, PAYM	nent 54-2 Filed 05/11/12 Page 9 of 16 ENTS, AND OTHER SPECIFIED MATTERS
CLARE READING	EIN/SSN: 4550 8531
TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX FORM: 1040 TAX PERIOD: DEC 1994	RETURN
BALANCE 64,805.93	
THE TAVES OBSCIETED IS A TRUE AND CO	D MATTERS SET FORTH IN THIS TRANSCRIPT
SIGNATURE OF CERTIFYING OFFICER: Sud	<u>a B. Qran</u>
PRINT NAME: Linda B. Oram	
TITLE: Accounting Operation Manager, Ogden W&	I Submission Processing
DELEGATION ORDER: WI-11-5	
LOCATION: INTERNAL REVENUE SERVICE	- • • · · · · · · · · · · · · · · · · ·
ACCOUNT STATUS DATE 01/19/201	2
FORM 4340 (REV. 01-2002)	PAGE 7

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United States



of America



Department of the Treasury Internal Revenue Service

Date: Jan. 19, 2012

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Clare Reading, SSN: 4550 & Spouse's SSN: 8531, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1995, consisting of six pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Suida B. Oram

Linda B. Oram Accounting Operation Manager Ogden W&I Submission Processing W&I Delegation Order WI-11-5

Catalog Number 19002E

Form 2866 (Rev. 09-1997)

Case 2:11-cv-00698-FJM Document 54-2 Filed 05/11/12 Page 11 of 16 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS					
CLARE READING		EIN/SSN:	4550 8531		
	X: U.S. INDIVIDUAL INCOME TAX TAX PERIOD: DEC 1995	RETURN			
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)	
	ADJUSTED GROSS INCOME 58,824.00				
	TAXABLE INCOME 53,049.00	18			
03-11-1998	SUBSTITUTE FOR RETURN 29210-094-25429-8	(0.00	05-11-1998	
06-29-1998	RECEIVED POA/TIA				
	FAILURE TO PAY TAX PENALTY 20011508	3,122	2.25	04-23-2001	
	ESTIMATED TAX PENALTY 20011508	677	7.18	04-23-2001	
	LATE FILING PENALTY 20011508	2,810	0.02	04-23-2001	
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20040423 29247-492-00037-1 20011508	12,489	9.00	04-23-2001	
04-23-2001	RENUMBERED RETURN 29247-492-00037-1				
	INTEREST ASSESSED 20011508	8,13	8.62	04-23-2001	
01-13-2003	RECEIVED POA/TIA	ğ.			
06-09-2003	MODULE IN FEDERAL PAYMENT LEVY PROGRAM				
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CLARE	READING	EIN/SSN:	4550
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TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	DATE (23C,
	ADDITIONAL TAX ASSESSED 89254-630-05065-5 20053408		0.00	09-05-2005
	INTEREST ASSESSED 20053408	7,42	1.07	09-05-2005
09-05-2005	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM		8	
10-17-2005	MODULE IN FEDERAL PAYMENT Levy program			
02-24-2006	FEDERAL TAX LIEN			
03-02-2006	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			1
03-06-2006	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
05-05-2006	FEDERAL TAX LIEN			
05-12-2006	FEDERAL TAX LIEN		3	
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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

CL	ARE	REA	DIF	1G

EIN/SSN: 4550 8531

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1995

		ASSESSMENT,	PAYMENT,	ASSESSMENT
DATE	EXPLANATION OF TRANSACTION	OTHER DEBITS	CREDIT	DATE (23C,
		(REVERSAL)	(REVERSAL)	RAC 006)

- 05-18-2006 RECEIVED POA/TIA
- 11-01-2006 LEGAL SUIT PENDING
- 12-11-2006 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM
- 02-21-2007 REMOVED POA/TIA
- 09-13-2007 LEGAL/BANKRUPTCY SUIT NO LONGER PENDING
- 10-22-2007 MODULE IN FEDERAL PAYMENT LEVY PROGRAM
- 11-05-2007 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM
- 12-24-2007 MODULE IN FEDERAL PAYMENT LEVY PROGRAM
- 01-22-2008 RECEIVED POA/TIA
- 04-07-2008 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM
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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

CLARE READING

EIN/SSN: 4550 8531

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION		105	
09-10-2001	Statutory Notice of Intent t	o Levy	חופש השי נוא שנה בשי היא שנה היא היא היא היא היא היא היא היא היא הי	a cha cha ant dan ann ann ann ann ann ann ann ann
08-22-2005	Statutory Notice of Intent t	o Levy		
09-05-2005	Statutory Notice of Balance	Due		
10-22-2007	Statutory Notice of Intent t	o Levy	2	
10-05-2009	Statutory Notice of Balance	Due		
10-04-2010	Statutory Notice of Balance	Due		
05-09-2011	Statutory Notice of Balance	Due		
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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

CLARE READING

EIN/SSN: 4550 8531

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1995 ------

34,658.14 BALANCE

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

_____ SIGNATURE OF CERTIFYING OFFICERS

PRINT NAME: Linda B. Oram

TITLE: Accounting Operation Manager, Ogden W&I Submission Processing

DELEGATION ORDER: _____WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 01/19/2012

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