

1 DIANE J. HUMETEWA  
United States Attorney  
2 District of Arizona  
Two Renaissance Square  
3 40 N. Central Avenue, Suite 1200  
Phoenix, AZ 85004-4408

4 ANDY R. CAMACHO  
5 Trial Attorney, Tax Division  
U.S. Department of Justice  
6 P.O. Box 683  
Ben Franklin Station  
7 Washington, D.C. 20044-0683  
Telephone: (202) 307-1481  
8 Email: [andy.r.camacho@usdoj.gov](mailto:andy.r.camacho@usdoj.gov)  
9 [Western.Taxcivil@usdoj.gov](mailto:Western.Taxcivil@usdoj.gov)

10  
11 IN THE UNITED STATES DISTRICT COURT FOR THE  
12 DISTRICT OF ARIZONA

13  
14 UNITED STATES OF AMERICA, )  
 ) Civil No.  
15 Plaintiff, )  
 )  
16 v. ) **COMPLAINT TO REDUCE**  
 ) **FEDERAL TAX ASSESSMENTS**  
17 THOMASITA E. TAYLOR, ) **TO JUDGMENT**  
 )  
18 Defendant. )  
 )  
19 )  
20 )

21 COMES NOW the United States of America, and complains and alleges as follows:

22  
23 **CAUSE OF ACTION**

24 1. This is a civil action brought by the United States to reduce to judgment  
25 outstanding federal tax assessments against Thomasita E. Taylor (“Taylor”).  
26  
27  
28

1 **JURISDICTION AND VENUE**

2 2. This action is commenced pursuant to 26 U.S.C. §§ 7401 and 7403, at the direction  
3 of the Attorney General of the United States and with the authorization of the Associate Area  
4 Counsel of the Internal Revenue Service, a duly authorized delegate of the Secretary of the  
5 Treasury.

6  
7 3. The Court has jurisdiction over the subject matter of this action pursuant to 26  
8 U.S.C. § 7402(a) and 28 U.S.C. §§ 1340 and 1345.

9  
10 4. Venue is proper in this judicial district pursuant to 28 U.S.C. § 1396 because it is  
11 the judicial district where Taylor resides and where the tax liabilities accrued.

12 **DEFENDANT**

13  
14 5. Defendant taxpayer, Thomasita E. Taylor, resides in Phoenix AZ 85009, which is  
15 within the jurisdiction of this Court.

16 **CLAIM FOR RELIEF TO REDUCE FEDERAL**  
17 **TAX ASSESSMENTS TO JUDGMENT**

18  
19 6. The United States reasserts the allegations made in paragraph one (1) through five  
20 (5) above, as fully set forth herein.

21 7. On the dates and in the amounts set forth below, a duly authorized delegate of the  
22 Secretary of Treasury made assessments for unpaid federal taxes, interest, and related penalties  
23 and a separate civil penalty (26 U.S.C. §6673) against Taylor, for the tax periods ending  
24 December 31, 1993 through December 31, 1996 and December 31, 2000 through December 31,  
25 2006 as follows:  
26

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Assessment Date</u>	<u>Amount Assessed</u>	<u>Unpaid Balance as of Jan. 6, 2009</u> (includes accrued but unassessed interest and applied credits as of this date)
Form 1040	12-31-1993	02/26/1996 02/21/2000 02/21/2000 10/10/2005 02/21/2000 09/06/2005	T \$129.00 T \$9,025.00 I \$6,865.23 I \$14.70 P1 \$2,074.00 P4 \$2,500.00 F \$16.00 F \$16.00	\$26,928.04
Form 1040	12-31-1994	10/20/1997 02/21/2000 10/20/1997 02/21/2000 10/20/1997 02/21/2000 10/20/1997 02/21/2000	T \$3,154.00 T \$4,144.00 I \$672.55 I \$2,844.48 P1 \$501.75 P1 \$1,036.00 P2 \$345.65 P2 \$27.75	\$16,162.34
Form 1040	12-31-1995	10/20/1997 02/21/2000 10/20/1997 02/21/2000 10/20/1997 02/21/2000 10/20/1997 02/21/2000	T \$1,159.00 T \$4,983.00 I \$51.23 I \$2,323.13 P1 \$100.00 P1 \$1,216.00 P2 \$26.51 P2 \$1.39	\$16,476.33
Form 1040	12-31-1996	09/29/1997 02/21/2000 09/29/1997 12/15/1997 02/21/2000 09/29/1997 02/21/2000 09/29/1997 12/15/1997	T \$1,459.00 T \$5,144 I \$23.74 I \$5.39 I \$1,424.21 P1 \$25.11 P1 \$257.00 P2 \$16.74 P2 \$2.79 F \$16.00	\$13,502.53

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Assessment Date</u>	<u>Amount Assessed</u>	<u>Unpaid Balance as of Jan. 6, 2009</u> (includes accrued but unassessed interest and applied credits as of this date)
Form 1040	12-31-2000	10/10/2005 10/10/2005 10/10/2005 10/10/2005 10/10/2005	T \$9,197.00 I \$3,178.89 P1 \$2,067.53 P2 \$2,297.25 P3 \$494.65	\$21,712.67
Form 1040	12-31-2001	10/10/2005 10/10/2005 10/10/2005 10/10/2005 06/19/2006 02/21/2005	T \$9,297.00 I \$2,239.02 P1 \$2,091.15 P2 \$1,951.74 P2 \$371.76 P3 \$367.91	\$20,541.46
Form 1040	12-31-2002	10/10/2005 10/10/2005 10/10/2005 10/10/2005 06/19/2006 10/10/2005	T \$9,704.00 I \$1,494.60 P \$1 2,108.03 P2 \$1,405.35 P2 \$749.52 P3 \$324.28	\$19,616.44
Form 1040	12-31-2003	10/10/2005 10/10/2005 10/10/2005 10/10/2005 06/19/2006 10/10/2005	T \$10,934.30 I \$1,076.18 P1 \$2,458.64 P2 \$983.46 P2 \$874.18 P3 \$282.14	\$21,746.65
Form 1040	12-31-2004	12/31/2007 12/31/2007 12/31/2007 12/31/2007 11/19/2007	T \$5,669.00 I \$1,541.40 P1 \$1,275.52 P2 \$935.38 P3 \$162.00 F \$16.00	\$10,681.20

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Assessment Date</u>	<u>Amount Assessed</u>	<u>Unpaid Balance as of Jan. 6, 2009</u> (includes accrued but unassessed interest and applied credits as of this date)
Form 1040	12-31-2005	12/31/2007 12/31/2007 12/31/2007 12/31/2007 11/19/2007	T \$6,121.00 I \$1,082.82 P1 \$1,377.22 P2 \$642.70 P3 \$183.00	\$10,698.86
Form 1040	12-31-2006	12/31/2007 12/31/2007 12/31/2007 12/31/2007 11/19/2007	T \$4,126.00 I \$293.27 P1 \$918.67 P2 \$183.73 P3 \$195.00	\$6,497.99

**Key:**

- T – Tax Assessed
- I – Interest
- P1 – Late Filing Penalty
- P2 – Failure to Pay Tax Penalty
- P3 – Estimated Filing Penalty
- P4 – §6673 Civil Penalty
- F – Fees and Collection Costs

8. Timely notice of, and demand for payment of, the assessments set forth in paragraph seven (7), above, has been made upon Taylor, as required by Section 6303 of the Internal Revenue Code.

9. Despite notice and demand for payment of assessments set forth in paragraph seven (7) above, Taylor has neglected, refused, or failed to pay the assessments and there remains due and owing to the United States, including accrued but unassessed interest and applied credits, the total of \$184,564.51, plus statutory interest running from January 6, 2009, as provided by law.

**PRAYER FOR JUDGMENT**

WHEREFORE, the plaintiff, the United States of America, prays as follows:

A. That this Court determine and adjudge that Taylor is indebted to the United States in the amount of \$184,564.51, for the federal tax liabilities at issue in this case, plus interest and other statutory additions as provided by law that have accrued since January 6, 2009, and that judgment in that amount (less any payments or credits received) be entered against Taylor, in favor of the United States; and

B. That the United States be granted its costs and such other and further relief as is just and proper.

Respectfully submitted this 19th day of February, 2009.

DIANE J. HUMETEWA  
United States Attorney

By: s/ Andy R. Camacho  
ANDY R. CAMACHO  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 307-6531

Attorneys for United States