

D L P LT13  
Elmer P. Vild, Trustee  
989 S. Main St., #A-269  
Cottonwood, AZ 86326  
Ph. (928) 634-5669  
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Elmer P. Vild is the Trustee for the  
D L P LT13 contractual entity.

**IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF ARIZONA**

United States of America,	)	
	)	Civil No. CV 09-00444-PHX-SRB
Plaintiff,	)	
	)	RESPONSE TO UNITED STATES'
v.	)	MOTION TO STRIKE ALL
	)	PLEADINGS AND DOCUMENTS
Maria D. Forman; Jimmy C. Chisum, and	)	FILED BY ELMER P. VILD ON
Elmer P. Vild, also known as Phillip	)	BEHALF OF DLP LT 13
O'Neil, as Trustees for the DLP LT 13	)	
Trust; and Arizona Department of	)	
Revenue	)	
	)	
Defendants.	)	

COMES NOW Elmer P. Vild, Trustee, as stated before, relying on *Haines v. Kerner*, to RESPOND to the UNITED STATES' MOTION TO STRIKE ALL PLEADINGS AND DOCUMENTS FILED BY ELMER P. VILD ON BEHALF OF DLP LT 13 (hereinafter called Motion to Strike) which is misleading and full of inaccurate statements. The Plaintiff states that all pleadings and documents filed by Elmer P. Vild on behalf of D L P LT13 were "improperly filed" (Page 1 of the Motion to Strike and page 1 of the accompanying Memorandum). Not true! This Defendant

Trustee is specifically authorized to represent the contractual entity known as D L P LT13 as this Response will demonstrate.

On page two of its Memorandum in Support of Motion to Strike the Plaintiff states the following:

In this case, the United States seeks to reduce to judgment certain tax liabilities assessed against Defendant Maria D. Forman, and to foreclose tax liens **connected** with those liabilities. Defendant DLP LT 13 was included in this case because, while it may claim an interest in the Subject Property, it either obtained title to the Subject Property as the result of a fraudulent transfer or it is a nominee of Defendant Maria D. Forman, the true beneficial owner. (emphasis added)

This paragraph is full of inaccuracies. Maria D. Forman's tax liens are in no way "connected" to the property as the Plaintiff states. The "Notices of Federal Tax Lien" (NTFLs) were addressed on the envelope to D L P LT13 and not addressed to "nominee", "alter ego" or to Howard and/or Maria Forman. The NTFLs are believed to be completely false and full of misstatements. This Defendant just recently discovered that NTFLs addressed to D L P LT13 were purposely (Defendant believes) mailed to the wrong address. The original or a copy of the NTFLs were sent to lawyer employed by Maria Forman at the time. The statement on the NTFLs that the IRS has "demanded" payment is FALSE. The NTFLs were addressed to the trust, but the IRS knew, without a doubt, that D L P LT13 was not at the address on the NTFLs. The IRS has never requested payment from the Trust. The first of the NTFLs were sent out of Ohio and this Defendant believes the signor (revenue agent Debra Vahe) NEVER even saw the document. Another revenue agent, R. A. Mitchell, signed NTFLs against Maria D. Forman along with Debra Vahe. R. A. Mitchell seems to have the similar duties as this Ms. Debra Vahe.

Debra Vahe is the revenue agent who initiated the instant suit. Both Debra Vahe and R. A. Mitchell have signed NFTLs against Howard and Maria Forman. R. A. Mitchell has given sworn testimony in another court case that she never sees NFTL documents with her signature on them because the signatures were put on the paperwork electronically by computer. Almost all of Ms. Debr Vahe's signatures are added to the NFTLs in the same way (and are identical) until recently when this Defendant wrote Debra Vahe demanding the "due process" hearing which is required before a lawsuit should commence. There was never any "due process" in the instant case because Debra Vahe sent the notifications for such to an address she definitely knew was not correct. This can and will be proven in court, if this case comes to trial. Still further, this Defendant believes there were no official supporting documents to back up the tax assessments, but only figures from an old Form 4340, which currently, under the recent ruling in the Supreme Court case of *Melendez-Diaz v. Massachusetts* 129 S.Ct. 2527 (2009), would not qualify as a supporting document as required. Should there be a discovery period and/or a trial in the instant case, many more indiscretions by the IRS will come to light.

There was no fraudulent transfer some 20 years ago, but even if there would have been a fraudulent transfer, a trustee who accepts property in good faith has the law on his side that the transfer is still good. Additionally, the contractual entity is not the nominee of Defendant Maria D. Forman and she is not the beneficial owner of the subject property. In fact, if D L P LT13 were the nominee of Maria D. Forman and she were the beneficial owner, D L P LT13 would just step out of the way and let the house cover the alleged debts of Maria D. Forman. However, because D L P LT13 is the true owner of

the subject property and under fiduciary obligations to the contractual trust's ultimate beneficiaries, it cannot allow the IRS to *steal* the trust's assets under false allegations.

The Plaintiff goes on to claim that Defendant Vild is not a licensed attorney and cannot represent any party but himself. Plaintiff quotes a few court cases to supposedly prove their point. However, there is no definitive ruling anywhere that specifically states that a Trustee may never represent a trust. If this were true, it would be published somewhere and the Plaintiff would have utilized it. All of the cases quoted by the Plaintiff are different than the circumstances in the instant suit and simply do not apply.

The D L P LT13 documents specifically state that the trustee may defend the trust if it is sued. None of the court cases quoted by the Plaintiff stated that if the trust documents said the Trustee is permitted to sue or defend the trust without an attorney, the Trustee still could not represent them. However, there is an Arizona case which stated the reverse. If the trust's domicile is Nevada and the trust documents say the Trustee may represent the trust, he/she can do so. See the footnote on page 9 of the Memorandum Opinion in *T.C. Memo. 2000-73 in United State Tax Court of Banana Moon Trust, J.C. Chisum, Trustee, Petitioners V. Commissioner of Internal Revenue, Respondent.*

But who is to say that Vild is not representing himself when he speaks for the trust. Vild is the "voice" of the trust. Nowhere is it written that ONLY a bar attorney may speak for a trust. Nowhere is it written that ONLY a bar attorney may be the voice for a contractual trust entity when the contractual trust documents specifically state that the "trustee may sue or defend in litigation."

The Plaintiff attempts to make its case by quoting off point cases as follows:

As the Court stated, Mr. Vild - who is not a licensed attorney - is not authorized to represent parties other than himself. *See, e.g., Simon v. Hartford Life, Inc.*, 546 F.3d 661, 664-65 (9th Cir. 2008); *McShane v. U.S.*, 366 F.2d 286, 288 (9th Cir. 1966). *Russell v. U.S.* 308 F.2d 78, 79 (9th Cir.1962); see also Local Rule 83.1. "Although a non-attorney may appear *in propria persona* in his own behalf, that privilege is personal to him. He has no authority to appear as an attorney for others than himself." *C.E. Pope Equity Trust v. U.S.*, 818 F.2d 696, 697 (9th Cir. 1987) (citations omitted).

Yes, the cases state that "Generally, pro se plaintiffs are prohibited from pursuing claims on behalf of others in a representative capacity. 28 U.S.C.A. § 1654." (emphasis added) *See, e.g., Simon v. Hartford Life, Inc.*, 546 F.3d 661, 664-65 (9th Cir. 2008)

Notice the quotes usually start out with "Generally, ..." Why not ALWAYS? That is because the cases are all different than the instant case in many ways. The instant case is not one of the "generally" type cases quoted by the Plaintiff from the government list of boiler plate cases. Next we must look at what the court means when it refers to "others". Most, if not all the time, the courts are speaking about a trustee representing a live body person who could speak for himself or hire an attorney. A trust cannot speak for itself or hire an attorney because it is a piece of paper. If the Court really wants D L P LT13 to be represented by an attorney – since DLP LT13 is in jeopardy of losing its' only asset – the court should appoint an attorney – in the interest of justice and to guarantee the substantive rights that would otherwise go unprotected.

But many of the cases quoted by the Plaintiff are not even trust cases. *Simon v. Hartford Live, Inc.*, supra, was over someone acting in a "fiduciary" capacity in a "...group long-term disability plan and group life and supplemental life plan,..." [insurance] plan. Additionally, in most of the cases, the person was disallowed to represent because of his pro se status as a PLAINTIFF in the action where he obviously

had the funds to prosecute the action. Such is not the case here where the United States has placed NTFs on the only viable asset of the instant trust to insure the trust is in a position where it is without funds to defend itself by hiring an attorney.

Also, in *McShane v. U.S.*, supra, the other meant “other people” NOT a trust. James A. McShane did appear on his own behalf but tried to make it a class action suit by claiming to represent “OTHERS”. Such is not the case here.

Plaintiff’s reliance in *Russell v. U.S.*, supra, is also misplaced for many reasons but the main one is this is not a trust case but a case where one prisoner was attempting to represent another prisoner. This was a case of one live human being attempting to represent another live person and not attempting to represent contractual agreement paperwork to which he was a party and under a duty and obligation to defend.

Again, *C.E. Pope Equity Trust v. U.S.*, supra, is the same situation. It is a live body attempting to represent another live body. However, the situation is also quite different and has no relationship or comparison to the instant case. Twice in *C.E. Pope Equity Trust v. U.S.*, it is stated that the Trustee, Stradley, is twice removed from the parties he is attempting to represent. E.g. on page 697 we find “Stradley is two steps removed from the real parties in interest.” There is simply no reason to even quote a case with such a different situation as we have in the instant case.

The Plaintiff goes on to cite several other Arizona cases, but all are different than the instant case. But in most of the cases the Trustee was the plaintiff. The Plaintiff here promulgates theories why the United States believes Elmer P. Vild cannot speak for the trust. But the United States did not speak. It is a corporate entity. A piece of paper if you will, who has to have someone speak for it. The same is true for D L P LT13,

someone must speak for it. But, the government lawyers state that it must be an attorney that represents D L P LT13. Where is that written? The answer: "Nowhere!" There is nothing written anywhere that states all trusts must have an attorney. And, even if there were, D L P LT13 is different. D L P LT13 has in its verbiage that the trustee(s) or the protector may represent the contractual entity. D L P LP13 was formed by contract. It is a contractual agreement that allows for and determines who may represent the trust in a lawsuit.

D L P LT13 relies on Article One, Section Ten of the United States Constitution for its right to determine who can represent it in a lawsuit. The Constitution was in existence long before the made up rules and policies of lawyers. But, still further, none of the cases that the Plaintiff has proffered are pertinent here. The cases simply do not apply for many reasons. They are cases where the "trust" was the plaintiff. They are cases where the "trust" was domiciled in Arizona not Nevada like D L P LT13. They are cases which do not have the special formation and contractual terms that D L P LT13 has. To this Defendant's knowledge, none of the cases cited were domiciled in a state or country which gave the trustees the absolute right to defend a suit through its trustees. But, D L P LT13 is domiciled in such a place, Nevada.

And, although Mr. Vild is not one of the ultimate beneficiaries, he is an interested party for several reasons. The trust documents clearly state that he is authorized to represent the contractual trust entity in a lawsuit. He has loaned the trust money and has an ownership interest in the trust assets. The trust documents also support that interest when a Trustee loans the contractual entity money.

This Defendant is a principal party in the trust by contract, and therefore, representing himself as a contractual party under Article 1, Section Ten of the Constitution. As such, Elmer P. Vild, represents himself as a party to the contract. The contractual entity provides for loans to the trust by the trustee and Elmer P. Vild becomes a very interested party as a lien holder. Still further, both the entity's documents and the state of domicile (Nevada), the law if you wish, states that Elmer P. Vild may be a party to any lawsuit involving D L P LT13.

When making its ruling this Court should keep in mind that the instant lawsuit may not be what it seems to be or what the Plaintiff's lawyers have put on paper. The Revenue Agent who instigated this instant suit within the government is prosecuting all the former clients of Jimmy C. "JC" Chisum that she can. The United States is not following the guidelines of committees that recommended that the IRS prosecute only to make money from debts owed the government. This Defendant believes the hearings, held about 1997, were to have the IRS submit a cost analysis of possible pending legal actions. This suit is not to obtain money for the treasury, but to harass and send a message to all who would oppose the IRS. One does not spend over \$100,000 to collect under \$25,000 unless the purpose is to demonstrate the power of the organization or some sort of vendetta. This Defendant believes that the IRS may be in violation of rules which resulted from the 1997 hearings (RRA98) on IRS abuses.

A trust instrument is not a state or federally controlled document. One may write a contract which binds all parties to it. One may also write the contract in the "form" of a trust in order that the contractual entity may take and hold title to real property. The controlling documents are held by D L P LT13 itself. The contractual trust clearly states



that the Trustee(s) and/or the Protector may represent the trust in the case of a lawsuit. Additionally, the jurisdiction of the domicile of the trust allows the Trustee to represent the contractual trust. Other entities such as a Limited Liability Company, Corporation and Limited Partnership are formed when filed with the state and approved by the state. The state in which the entity is filed, approved and recorded may then require that the entity have an attorney when in court. D L P LT13 is not such an entity. D L P LT13 is an entity formed by contract as authorized by Article One, Section Ten of the United States Constitution. The contractual agreement among the parties and the place (county, state, country) where the entity is domiciled determines the rules by which the entity must abide. Of course, if there is real property involved, the location of the property has a jurisdictional effect also. The controlling factors here are that the contractual trust documents are domiciled in the State of Nevada and the subject property is in the State of Arizona.

As Registered Investment Advisor with licenses in Real Estate, National Association of Securities Dealers and Mortgage Brokerage, Elmer P. Vild formed his first investment and estate planning company in 1974 in New Jersey. He has written over 500 irrevocable trusts in the last 20 years, most of which are formed in Nevada and specifically state that the Trustee and Protector of the trust may sue and defend a lawsuit on behalf of the trust without the assistance of a lawyer. The trusts were formed by contract under Article 1, Section 10 of the Constitution of the United States. Before assuming the position of trustee on the trusts formed by Jimmy C. "JC" Chisum, Mr. Vild makes certain the trusts were formed in the same constitutional manner and if not that they can be legally modified and/or supplemented to reflect those terms. Mr. Vild also

contacts all the Trustors, Grantors, Donors, Exchangers and/or all of the people who caused the trusts to be formed or created to insure that was their wish as well.

The contractual trusts formed utilize Nevada as their domicile such as in the instant case. Nevada has some very important statutes regarding trusts of which the Plaintiff should become aware. They are as follows:

**TRUST POWERS WHICH MAY BE INCLUDED IN A WILL OR AGREEMENT BY REFERENCE**

**NRS 163.260 Incorporation by reference of powers enumerated in NRS 163.265 to 163.410, inclusive; restriction on exercise of such powers.**

1. Except as otherwise expressly provided by a testator in a will or by a settlor in a **trust instrument**, all of the powers enumerated in NRS 163.265 to 163.410, inclusive, as they exist at the time that the testator signs the will or places his or her electronic signature on the will, if it is an electronic will, or at the time that the first settlor signs the trust instrument or places his or her electronic signature on the trust instrument, if it is an electronic trust, must be incorporated in such will or trust instrument as to the fiduciaries appointed under that will or trust with the same effect as though such language were set forth verbatim in the instrument. Incorporation of the powers contained in NRS 163.265 to 163.410, inclusive, must be in addition to and not in limitation of the common-law or statutory powers of the fiduciary. (emphasis added)

2. A fiduciary shall not have or exercise any power or authority conferred as provided in NRS 163.260 to 163.410, inclusive, in such a manner as, in the aggregate, to deprive the trust or the estate involved of an otherwise available tax exemption, deduction or credit, expressly including the marital deduction, or operate to impose a tax upon a donor or testator or other person as owner of any portion of the trust or estate involved. Notwithstanding any other provision of law, any power purportedly granted to a personal representative or a trustee, either in a will or a trust instrument, is void if having or exercising such power would deprive the will or trust of the intended tax consequences. "Tax" includes, but is not limited to, any federal income, gift, estate, generation skipping transfer or inheritance tax.

3. The powers enumerated in NRS 163.265 to 163.410, inclusive, may be incorporated by reference as to any fiduciary appointed in any other kind of instrument or agreement where a fiduciary is appointed.

4. As used in this section, "electronic will" has the meaning ascribed to it in NRS 132.119.

(Added to NRS by 1969, 449; A 2001, 2350; 2009, 793)

**NRS 163.265 Retention of property.** A fiduciary may retain for such time as the fiduciary deems advisable any property, real or personal, which the fiduciary may receive, even though the retention of such property by reason of its character, amount, proportion to the total estate or otherwise would not be appropriate for the fiduciary apart from this provision.

(Added to NRS by 1969, 449)

**NRS 163.375 Litigation, compromise or abandonment of claim. A fiduciary may compromise, adjust, arbitrate, sue on or defend, abandon or otherwise deal with and settle claims in favor of or against the estate or trust as the fiduciary deems advisable, and the fiduciary's decision shall be conclusive between the fiduciary and the beneficiaries of the estate or trust and the person against or for whom the claim is asserted, in the absence of fraud by such person, and, in the absence of fraud, bad faith or gross negligence of the fiduciary, shall be conclusive between the fiduciary and the beneficiaries of the estate or trust. (emphasis added)**

(Added to NRS by 1969, 453)

Not one of the Plaintiff's cases demonstrated that it had an Affidavit from anyone like the attached Affidavit (see Schedule A) in the instant case. Not one of the Plaintiff's cases stated that the trust documents stated that the **Trustee** could not defend the Trust without a bar attorney. Not one of the Plaintiff's cases stated that the **Protector** could not defend the Trust without a bar attorney. Not one of the Plaintiff's quoted cases referred to the law in the Trust's domicile which did not allow the Trust to be defended by the Trustee in legal matters. Not one of the Plaintiff's cases referred to the **current** laws in Nevada or Arizona where the instant Trust is domiciled and owns property.

This Court should note that the United States presented no first hand knowledge to dispute any fact stated by this Defendant. This Defendant has presented a multi-point Affidavit as to the facts of this case. Not one of this Defendant's statements in the attached Affidavit has been challenged by any opposing live body or affidavit. No live bodies have presented one fact for the United States. The only thing government lawyers can present are conjectures of what they "thought" took place along with old outdated off

point boiler plate law cases which do not apply in the instant case. The United States failed to state the **current** law which clearly demonstrates that this Defendant's representative is duty bound to defend the trust and its beneficiaries in court proceedings.

The reason the word "current" law is emphasized in the two paragraphs above is that this Defendant believes that the Plaintiff is not aware of the current law in Arizona or the Plaintiff would not have sought to have this Trustee removed in direct violation of the judge's advice. Arizona has sought to clarify its laws and added many statutes to its law books in 2008. On January 1, 2009, all of the recent changes of 2008 were signed into law. This lawsuit came after the current law was "on the books."

Of note is the fact that many of the laws the Plaintiff relies upon have been repealed in Arizona. For example, §§14-7231 to 14-7237, §§14-7301 to 14-7308, etc., etc. Of note for the instant case regarding the Arizona subject property is A.R.S. § 14-1406 titled "**Representation by fiduciaries and parents:**" in which Paragraph 4 states: "**A trustee may represent and bind the beneficiaries of the trust.**" Since, arbitration is at hand this would an excellent statute to remember.

The new statutes which took effect on January 1, 2009, clarified many trust principles. The topic of Representation is covered in A.R.S. § 14-10301 as follows: 14-10301. Representation Sections 14-1204, 14-1205, 14-1206, 14-1207 and 4-1208 apply to trusts governed by this chapter.

In the Arizona Statutes we find at A.R.S. §§ 14-10815 and 14-10816:

**14-10815. General power of trustee.**

A. A trustee, without authorization by a court, may exercise:

**1. Powers conferred by the terms of the trust.**

**14-10816. Specific power of trustee**

Without limiting the authority conferred by section 14-10815, a trustee may:  
[paragraphs 1-23 not shown]

24. Prosecute or **defend an action, claim or judicial proceeding in *any jurisdiction*** to protect trust property and the trustee in the performance of the trustee's duties.

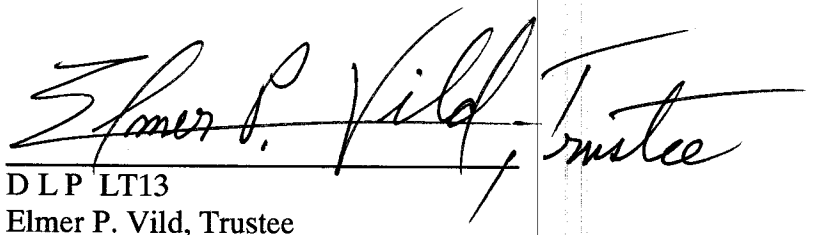
25. Sign and deliver contract and other instruments that are useful to achieve or facilitate the exercise of the trustee's powers. (emphasis added)

This suit was brought about a year after the changes in Arizona law took place and was set in cement on January 1, 2009. Plaintiff has attempted from the beginning of this suit to remove the Trustee as a representative of the contractual trust in order that the Plaintiff could punish a defenseless destitute widow for her husband's beliefs and dealings with JC Chisum. The Plaintiff has ignored the laws of Nevada and Arizona. The instant suit against a widow who had been declared uncollectible by the IRS was brought for harassment and propaganda purposes only. Maria D. Forman was singled out, in violation of the law, to make an example of people whose husbands had opposed the IRS and were clients of JC Chisum.

This Motion to Strike by the Plaintiff, when a settlement is eminent, is unconscionable unless the proposed settlement was just a "ruse" to gain information to promulgate in the Motion to Strike.

Defendant D L P LT13 through its Trustee, Elmer P. Vild, prays that the Court will carefully read the attached Affidavit and all the pertinent Nevada and Arizona statutes and conclude that the Trustee may represent the interests of the trust and its beneficiaries with an appropriate corresponding Court Order.

Respectfully submitted this 26<sup>th</sup> day of October, 2010.

  
D L P LT13  
Elmer P. Vild, Trustee

## CERTIFICATE OF SERVICE

Original for the Clerk of the Court and one copy for the Honorable Susan R. Bolton mailed this 26<sup>th</sup> day of October, 2010 via first class mail to:

Clerk of the Court  
Sandra Day O'Connor U.S. Courthouse  
SPC 1  
401 W. Washington Street, Suite 130  
Phoenix, AZ 85003-2118

Copies mailed this 26<sup>th</sup> day of October, 2010 via first class mail to:

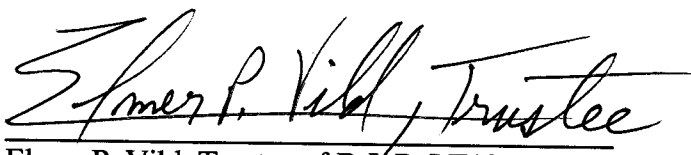
DIANE J. HUMETEWA  
United States Attorney  
District of Arizona  
Evo A. DeConcini Courthouse  
405 West Congress St., Suite 4800  
Tucson, Arizona 85701-5040

ALEXIS V. ANDREWS  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683, Ben Franklin Station  
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Maria D. Forman  
5640 East Duane Lane  
Cave Creek, Arizona 85331-6492

Jimmy Chisum, 84388-008  
2846 E. Roosevelt  
Phoenix, AZ 85008

DENISE ANN FAULK  
Assistant Attorney General  
1275 West Washington St.  
Phoenix, AZ 85007-2926

A handwritten signature in cursive script that reads "Elmer P. Vild, Trustee". The signature is written in black ink and is positioned above a horizontal line.

Elmer P. Vild, Trustee of DLP LT13

## SCHEDULE A AFFIDAVIT OF ELMER P. VILD

State of Arizona        )  
                                  ) ss  
County of Yavapai     )

I, Elmer P. Vild, aka, Phillip O'Neil, as the Authorized Agent with the title of Trustee of the contractual entity, D L P LT13, the undersigned affiant, being first duly identified , depose and say:

1. that I, Elmer P. Vild, with the title of Trustee, operate and have full dominion and control of the entity known as D L P LT13.
2. that the contractual entity known as D L P LT13 was formed as a contract in the form of a trust and the rules of contract still apply.
3. that D L P LT13 as a contract is protected by Article One, Section Ten of the United States Constitution.
4. that D L P LT13 was not considered a "taxpayer" and did not have an obligation to file any tax return before the federal lawsuit known as CV 09-00444-PHX-SRB was filed in federal court.
5. that Maria D. Forman has no control over me, Elmer P. Vild, aka, Phillip O'Neil or the entity known as D L P LT13.
6. that Maria D. Forman has no property rights or rights to property regarding the property commonly know as 5640 East Duane Lane, Cave Creek, AZ 85331-6492.
7. that Maria D. Forman has no beneficial interest in the property commonly know as 5640 East Duane Lane, Cave Creek, AZ 85331-6492.
8. that the former Trustee, Jimmy C. Chisum and current Trustee, Elmer P. Vild are not related to Howard Forman or Maria D. Forman or any other member of the family.
9. that the former Trustee, Jimmy C. Chisum and current Trustee, Elmer P. Vild have no other relationship to Maria D. Forman and her family other than that contained in the contract called D L P LT13.
10. that Maria D. Forman must contact the Trustee of D L P LT13 regarding security issues for the subject property mentioned above.
11. that Maria D. Forman must contact the Trustee of D L P LT13 regarding any change to the property, including repair work and maintenance for the subject property mentioned above.

12. that there are contractual obligations imposing fiduciary responsibilities upon the Trustees of D L P LT13.
13. that D L P LT13 was formed for the legal and lawful purposes of estate planning.
14. that D L P LT13 was formed for the legal and lawful purposes of avoiding probate.
15. that D L P LT13 was formed for the legal and lawful purposes of privacy.
16. that D L P LT13 was formed for the legal and lawful purposes of receiving and holding assets for the benefit of its beneficiaries.
17. that the current Trustee of D L P LT13, Elmer P. Vild, enforces and abides by all of the above listed principles and fiduciary duties.
18. that my (Elmer P. Vild) complete control of D L P LT13 means that as long as I conduct myself within the terms of the contractual agreement I am not obligated to answer to anyone.
19. that Maria D Forman has absolutely no control over D L P LT13 or its assets in any way.
20. that after the transfer of subject property to D L P LT13 in 1990 no individual or person had full unrestricted use of the subject property, but any and all uses of the subject property had to be cleared with the Trustee.
21. that neither the Internal Revenue Service nor any United States agency assessed D L P LT13 and sent out the required notices and/or request(s) for payment of any federal taxes to D L P LT13.
22. that no request has ever been made of D L P LT13 for the payment of any federal taxes.
23. that no notice of lien has ever been sent to D L P LT13.
24. that there has been no commingling of funds between D L P LT13 and Maria D. Forman.
25. that I, Elmer P. Vild, have not received any favors or any remuneration from Maria D. Forman for anything.
26. that Maria D. Forman is not a director, trustee, protector or beneficiary of D L P LT13.
27. that Maria D. Forman has no control or influence over D L P LT13 or its Trustee.
28. that no loans of any kind exist between Maria D. Forman and D L P LT13 or its Trustee or Protector.
29. that neither United States, the Plaintiff, the Internal Revenue Service, nor any agent thereof, has made a demand of D L P LT13 for payment of any tax liability for Howard E. Forman and/or Maria D. Forman.



30. that neither United States, the Plaintiff, the Internal Revenue Service, nor any agent thereof, has made a demand for payment of any tax liability for any beneficiary of D L P LT13.
31. that D L P LT13 was denied its due process hearing in violation of the Internal Revenue Code and the due process clause of the United States Constitution.
32. that D L P LT13 is not the alter ego of Maria D. Forman.
33. that D L P LT13 was not the alter ego of Howard E. Forman.
34. that D L P LT13 is not the nominee of Maria D. Forman.
35. that D L P LT13 was not the nominee of Howard E. Forman.
36. that I, Elmer P. Vild, am not the alter ego of Maria D. Forman.
37. that I, Elmer P. Vild, was not the alter ego of Howard E. Forman.
38. that I, Elmer P. Vild, am not the nominee of Maria D. Forman.
39. that I, Elmer P. Vild, was not the nominee of Howard E. Forman.
40. that Maria D. Forman has no approval authority over Elmer P. Vild regarding any action taken by Elmer P. Vild on any subject.
41. that there is no unwritten agreement between D L P LT13, Elmer P. Vild and Maria D. Forman.
42. that D L P LT13 has no assets that are intermixed with Maria D. Forman.
43. that I, Elmer P. Vild, have no assets that are intermixed with Maria D. Forman.
44. that D L P LT13 has not received the due process of law by being notified of events before the instant lawsuit of CV 09-00444-PHX-SRB was filed.
45. that the Internal Revenue Service has refused to provide documents, in violation of the Freedom of Information Act, that proper approvals were obtained to commence a lawsuit against, or which included, D L P LT13.
46. that, I, Elmer P. Vild, am not in receipt of, and that there are no documents in the court record, indicating the Plaintiff followed proper procedure or obtained proper approval from district counsel.

47. that no flesh and blood victim has been produced in the instant case.
48. that, I, Elmer P. Vild, aka, Phillip O'Neil, have demanded and do hereby continue to demand that the Plaintiff produce an injured party or witness or an affidavit of such a witness.
49. that no probable cause has been established or presented to this court or to me that would warrant a determination that D L P LT13 is the nominee or alter ego of Maria D. Forman.
50. that no probable cause has been established or presented to this court or to me that would warrant a determination that D L P LT13 was the nominee or alter ego of Howard E. Forman.
51. that no evidence has been presented that the internal policies of the IRS/United States/Plaintiff have been established or presented to this court or to me that would warrant a determination that D L P LT13 is the nominee or alter ego of Maria D. Forman.
52. that no evidence has been presented that the internal policies of the IRS/United States/Plaintiff have been established or presented to this court or to me that would warrant a determination that D L P LT13 was the nominee or alter ego of Howard E. Forman.
53. that all parties to the original contract and transfer of property confirmed to me personally that there had been a legal transfer with adequate consideration according to established law.
54. that the transfer of property between Howard E. Forman, Maria D. Forman and D L P LT13 was legally and lawfully recorded.
55. that I found the original transfer had the exchange of labor in it and therefore, according to case law, an exact value could not be placed upon the exchange.
56. that after investigating the original transfer, I was convinced that the Trustee had accepted the transfer in good faith and for full consideration.
57. that I investigated the transfer from all aspects wherein "adequate consideration" was only one part of the investigation.
58. that no evidence or documents have been presented to me, Elmer P. Vild, by anyone which would establish that Maria D. Forman owns the real property at 5640 East Duane Lane, Cave Creek, AZ 85331-6492.
59. that no evidence or documents have been presented to me, Elmer P. Vild, by anyone which would establish that Maria D. Forman continues to have full enjoyment of the property real property at 5640 East Duane Lane, Cave Creek, AZ 85331-6492.

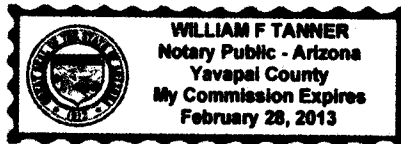
60. that no evidence or documents have been presented to me, Elmer P. Vild, by anyone which would establish that Howard E. and Maria D. Forman exchanged and/or transferred the real property at 5640 East Duane Lane, Cave Creek, AZ 85331-6492 to D L P LT13 with a specific intent on the part of Howard E. and/or Maria D. Forman to evade or defeat the payment of a known tax liability.
61. that the contractual entity known as D L P LT13 was created for the material purposes of estate planning, avoiding probate, privacy, conservation, plus receiving and holding assets for the benefit of the Beneficiary(s) and has been updated through revisions, amendments and supplements to reflect the original purposes in more detail.
62. that I, Elmer P. Vild, aka, Phillip O'Neil control the property located at 5640 East Duane Lane, Cave Creek, AZ 85331-6492 and do not take instructions or orders from anyone while exercising my control of the property.
63. that Maria D. Forman has lived at the said property from time to time only at the pleasure of the trustee(s) of D L P LT13 and may be removed at any time.
64. that any person occupying or living at the said property may make suggestions but that all major decisions are made by the Trustee and are final.
65. that the trust clearly states that the contractual trust entity shall have all the same rights as a human being.
66. that the trust through its trustee and/or the protector may defend the contractual trust without the assistance of an attorney, lawyer, bar lawyer or other such counsel in any legal proceedings.
67. that the contractual trust documents state that the trustee and/or the protector, acting on behalf of the trust, may sue or be sued.
68. that the domicile of the trust allows the trustee(s) of the trust to act on behalf of the trust in any lawsuit without the assistance of an attorney, lawyer, bar lawyer or other such counsel.
69. that the trust documents provide that the trustee and/or the protector may represent the trust in any lawsuit without the assistance of an attorney, lawyer, bar lawyer or other such counsel.
70. that the trust documents state that the trust, and therefore the trustee acting on behalf of the trust, shall have all the rights and privileges that are granted to a human being or person.
71. that the contractual trust document state that the trustee and/or the protector of the trust may sue or be sued.

- 72. that the contractual entity known as D L P LT13 is domiciled in the State of Nevada in the united States of America.
- 73. that the trust through its trustee is able to exercise all of the powers of trustees under the Common Law as well as those specified under the laws of the State of Nevada.
- 74. that the contractual trust documents clearly state that the Trustee and/or others may loan the entity monies which become a lien against the contractual entity known as D L P LT13.
- 75. that I, Elmer P. Vild, have advanced D L P LT13 monies and have an interest in D L P LT13.
- 76. that the D L P LT13 entity is not subject to the same rules and regulations that other entities are subject to because other entities are filed with and receive their power of execution from state authorities.

By: Elmer P. Vild, aka, Phillip O'Neil

*Elmer P. Vild, aka, Phillip O'Neil, Trustee*  
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 Affiant

Before me, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared Elmer P. Vild, aka, Phillip O'Neil known to me to be the person who executed this document this 26<sup>th</sup> day of October, 2010.



*William F. Tanner*  
 \_\_\_\_\_  
 Notary Public

My Commission Expires: 2-28-13