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IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF ARIZONA (PHOENIX DIVISION)

United States of America,
Plaintiff,

v.

Maria D. Forman; Jimmy C. Chisum and
Elmer P. Vild, also known as Phillip
O'Neil, as Trustees for the DLP LT 13
Trust; and Arizona Department of Revenue,
Defendants.

Civil No. 2:09-cv-00444-SRB

ANSWER TO AMENDED COMPLAINT

The Arizona Department of Revenue ("Defendant"), by and through its undersigned counsel, hereby files its Answer to the Amended Complaint filed July 7, 2009, by United States of America.

CAUSE OF ACTION

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1. The Defendant admits the allegations contained in paragraph 1 of Plaintiff's Complaint.

JURISDICTION AND VENUE

2. The Defendant admits the allegations contained in paragraphs 2-4 of Plaintiff's Complaint.

DEFENDANTS

3. As to paragraphs 5-7 of Plaintiff's Complaint, the Defendant has insufficient knowledge to admit or deny the allegations at this time.

4. The Defendant admits the allegations contained in paragraph 8 of Plaintiff's Complaint. On July 27, 2006, the Defendant recorded with the County Recorder of Maricopa County, Arizona, a Notice of State Tax Lien with respect to an assessment against Defendant Maria D. Forman for tax years 1995, 1996, 1997, 1998, 1999, 2001, and 2002. (Attached as Exhibit 1).

Defendant's lien is junior to the Plaintiff's April 4, 2004 and August 25, 2005 liens, but senior to the September 22, 2008 lien.

As of August 24, 2009, the total amount of the Defendant's claim is computed as follows:

Lien No.	Tax	Penalty	Interest	Total
0601582	\$1,201.85	\$307.06	\$985.76	\$2,494.67

DESCRIPTION OF REAL PROPERTY SHOUGHT TO BE FORCLOSED

1 5. The Defendant admits the allegations contained in paragraph 9 of
2 Plaintiff's Complaint.

3
4 TAX LIABILITIES AND LIENS

5 6. As to paragraph 10 of Plaintiff's Complaint, the Defendant incorporates
6 all prior answers.

7 7. As to paragraphs 11-24 of Plaintiff's Complaint, the Defendant has
8 insufficient knowledge to admit or deny the allegations at this time.

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10 TRANSFERS OF THE SUBJECT PROPERTY

11 8. As to paragraphs 25-28 of Plaintiff's Complaint, the Defendant has
12 insufficient knowledge to admit or deny the allegations at this time.

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14 COUNT I

15 REDUCE TO JUDGMENT FEDERAL INCOME TAX

16 ASSESSMENTS

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18 9. As to paragraph 29 of Plaintiff's Complaint, the Defendant incorporates
19 all prior answers.

20 10. As to paragraphs 30-32 of Plaintiff's Complaint, the Defendant has
21 insufficient knowledge to admit or deny the allegations at this time.

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23 COUNT II

24 SET ASIDE FRAUDULENT CONVEYANCE OF THE SUBJECT
25 PROPERTY OR ESTABLISH DLP LT 13 TRUST AS NOMINEE

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1 11. As to paragraph 33 of Plaintiff's Complaint, the Defendant incorporates
2 all prior answers.

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4 12. As to paragraphs 34-39 of Plaintiff's Complaint, the Defendant has
5 insufficient knowledge to admit or deny the allegations at this time.

6 COUNT III

7 FORECLOSE THE FEDERAL TAX LIENS AGAINST THE SUBJECT
8 PROPERTY

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10 13. As to paragraph 40 of Plaintiff's Complaint, the Defendant incorporates
11 all prior answers.

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13 14. As to paragraphs 41-44 of Plaintiff's Complaint, the Defendant has
14 insufficient knowledge to admit or deny the allegations at this time. Affirmatively
15 allege that Defendant's lien is senior to Plaintiff's September 22, 2008 lien and its lien
16 attached to the property and should be paid prior to the September 22, 2008 lien.

17
18 AFFIRMATIVE DEFENSES

19 15. Defendant's lien is senior to Plaintiff's September 22, 2008 lien.

20
21 16. Defendant reserves the right to set forth additional affirmative defenses
22 that appear in Rules 12(b) and 8(c) of the Federal Rules of Civil Procedure that
23 conform to evidence revealed by disclosure and discovery.

24 WHEREFORE, the Defendant requests that this Court:
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A. Determine that Defendant has a valid lien against Defendant Maria D. Forman.

B. That the Defendant's lien is senior to the Plaintiff's September 22, 2008 lien and should be paid prior to this junior lien.

C. That the Defendant be awarded its costs and other such relief as is just and proper.

D. Grant such further relief as the Court may deem proper.

Respectfully submitted this 31st day of August, 2009.

TERRY GODDARD
Attorney General

/s/ Christina Harper
CHRISTINA HARPER
Assistant Attorney General

#541946

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EXHIBIT “1”

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STATE OF ARIZONA

Department of Revenue

Janice K Brewer
GovernorGale Garriott
Director

Date August 26, 2009

Name FORMAN, MARIA
Address 5640 E DUANE LN
CAVE CREEK, AZ 85331

Name(s):

ID Number(s): xxx-xx-0302

RE: PAYOFF REQUEST

Pursuant to your inquiry, we submit the following summary of the amount required paying the referenced lien(s) listed below:

<u>LIEN ID</u>	<u>LIABILITY #</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PER DIEM</u>	<u>TO DATE</u>
0601582	\$1,201.85	\$307.06	\$985.76	\$2,494.67	\$0.23	08/24/09	

Upon receipt of a cashier's check or certified funds in the amount of **\$2,494.67** (interest through **August 24, 2009**) this office will process a release of this lien(s) immediately. Payment made by any other method will require a **sixty (60)** day waiting period for release of lien.

To ensure proper credit please include the taxpayer identification number, license number and lien number. Please remit payment to the **Arizona Department Of Revenue at the above address.**

Sincerely,

Arizona Department of Revenue



ARIZONA DEPARTMENT OF REVENUE
 P.O. BOX 29070
 PHOENIX, ARIZONA 85038-9070

Unofficial
 Document

NOTICE OF STATE TAX LIEN

FORMAN MARIA
 5640 E DUANE LN
 CAVE CREEK AZ 85331

IMPORTANT RELEASE INFORMATION:
 For each assessment listed below, unless this Notice of Lien is extended by the date given in column (2), this notice shall, on the day following such date, operate as a Certificate of Release.

Pursuant to the Arizona Revised Statutes Section 42-1152, Notice is hereby given that the following named taxpayer owes the Arizona Department of Revenue such unpaid amounts as are herein set forth and that pursuant to Section 42-1151 the Department has a lien against all the property or rights to property belonging to the taxpayer for such unpaid amount, plus accruing interest.

TYPE OF TAX: INCOME

ID NUMBERS: [REDACTED]

PLACE OF FILING: MARICOPA

LIEN NUMBER: 0601582

DATE OF ASSESSMENT	LAST DAY TO EXTEND LIEN	TAX PERIOD	TAX BALANCE	PENALTY	INTEREST THRU 08/31/06	UNPAID BALANCE OF ASSESSMENT
12/22/00	12/22/06	01/96-12/96	325.90	81.48	285.28	692.66
12/22/00	12/22/06	01/97-12/97	352.83	88.21	254.20	695.24
12/22/00	12/22/06	01/98-12/98	506.28	126.57	302.28	935.13
06/25/04	06/25/10	01/95-12/95	293.94	73.49	305.63	673.06
06/25/04	06/25/10	01/99-12/99	360.25	90.06	172.19	622.50
02/27/04	02/27/10	01/01-12/01	247.00	61.75	66.32	375.07
02/27/04	02/27/10	01/02-12/02	327.00	81.76	65.25	474.01
TOTAL						4,467.67

PAGE 1 OF 1

DATED AT PHOENIX, ARIZONA THIS 26 DAY OF JULY, 2006

Signature

Title: Administrator

For additional information call: Phoenix (602) 542-5551 / Tucson (520) 628-6442
 East Valley (480) 545-3500

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HOURS & LOCATIONS

Recorder and Elections - Main Office (Downtown)
 111 S. Third Ave.
 Phoenix AZ 85003
 Hours: 8:00 A.M. - 5:00 P.M. Monday - Friday
 Phone: 602-506-3535
 T.D.D. 602-506-2348

Recorder and Elections - Southeast Office (Mesa)
 222 E. Javelina
 Mesa AZ 85210
 Hours: 8:00 A.M. - 5:00 P.M. Monday - Friday
 Phone: 602-506-3535
 T.D.D. 602-506-2348

CONTACT US

Elections - MCTEC Office
510 S. Third Ave., Phoenix AZ 85003
Hours: 8:00 A.M. - 5:00 P.M. Monday - Friday
Phone: 602-506-1511
T.D.D. 602-506-2348

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Polls are open on Election Day from 6:00 AM to 7:00 PM.
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