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

11 United States of America,  
12 Plaintiff,  
13 v.  
14 Maria D. Forman et al.,  
15 Defendants.

Civil No. 09-CV-444-PHX-SRB

UNITED STATES' RESPONSE IN  
OPPOSITION TO MOTION FOR  
SANCTIONS AGAINST PLAINTIFF

16  
17 The United States, through undersigned counsel, hereby responds to the Motion  
for Sanctions Against Plaintiff as follows:

18 Defendant Elmer P. Vild offers no legal basis for his Motion for Sanctions.

19 Instead, he appears to argue that the United States brought this suit in violation of an  
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21  
22

1 agreement with Defendant Maria Forman.<sup>1</sup> If a taxpayer wishes to reduce or  
2 compromise his tax liability with the IRS, he can make an offer-in-compromise, in  
3 writing, in accordance with specific procedures for the submission and consideration of  
4 offers-in-compromise. 26 U.S.C. § 7122; 26 C.F.R. § 301.7122-1(d). “The regulations and  
5 procedures for compromises under 26 U.S.C. § 7122 are the exclusive method of settling  
6 claims.” Laurins v. C.I.R., 889 F.2d 910, 912 (9th Cir. 1989) Furthermore, “[a]n offer to  
7 compromise has not been accepted until the IRS issues a *written* notification of  
8 acceptance to the taxpayer or the taxpayer's representative.” 26 C.F.R. § 301.7122-1(e)  
9 (emphasis added). There is no evidence that Defendant Forman submitted, let alone  
10 reached, an offer-in-compromise with the IRS.<sup>2</sup>

11 Defendant Vild has previously accused the United States of bringing this lawsuit  
12 “for the purposes of harassment” (*see* Motion to Dismiss for Harassment, Doc. No. 51), a  
13 claim which the Court dismissed as “plainly without merit.” (Doc. No. 61) Defendant  
14 Vild has moved for dismissal several other times, and each of these motions has been  
15 denied as “plainly without merit.” (Doc. No. 61) The Motion for Sanctions is similarly  
16 without merit. Defendant Vild offers no basis for his request for sanctions apart from  
17 his own assertion that the lawsuit will “cost more than the attorneys could ever expect  
18 to recover.” Mot. for Sanctions at 2-3.

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19 <sup>1</sup> It is not clear what standing Defendant Vild has to pursue sanctions against the United States for the alleged  
20 violation of an agreement with Defendant Forman. Defendant Vild has purported to represent DLP LT 13 in the  
21 past—which the United States has opposed. (Doc. No. 36, 41, 39). He now appears to be “representing” Defendant  
22 Forman in clear violation of the prohibition against non-attorney representation. *See, e.g., Simon v. Hartford Life, Inc.*, 546 F.3d 661, 664-65 (9th Cir. 2008).

<sup>2</sup> Defendant Vild attaches to his Motion certain documents he claims Defendant Forman received from the IRS. These documents clearly indicate the resolution of a Collection Due Process Hearing in connection with a proposed levy action. They do not evidence an offer-in-compromise.

1 For the foregoing reasons, the United States respectfully requests that the Motion  
2 for Sanctions Against Plaintiff (Doc. No. 66) be denied.

3 Respectfully submitted this 3rd day of March, 2010.

4 DENNIS K. BURKE  
United States Attorney

5  
6 By: /s/ Alexis V. Andrews  
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10 **CERTIFICATE OF SERVICE**

11 It is hereby certified that service of the foregoing UNITED STATES' RESPONSE  
12 IN OPPOSITION TO MOTION FOR SANCTIONS AGAINST PLAINTIFF has been  
13 made this 3rd day of March, 2010, by placing copies in the United States Mail addressed  
14 to the following:

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