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9
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 TRUSTEE ELMER P.
VILD'S MOTION FOR MORE
DEFINITE STATEMENT

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17 The United States of America, through undersigned counsel, hereby responds to
18 Trustee Elmer P. Vild's Motion for More Definite Statement (Doc. No. 92) as follows:

19 Trustee Vild claims that the United States is not permitted to assert alternative
20 bases for its claims – specifically, that the United States cannot allege that DLP LT 13 is
21 an alter ego and/or nominee of Maria D. Forman. The United States has not so alleged.
22 Rather, the United States has alleged that the purported transfer of the Subject Propert

1 from Maria D. Forman and her now-deceased husband Howard E. Forman was a
2 fraudulent transfer, and that DLP LT 13 is a nominee of Maria D. Forman. *See* Sec. Am.
3 Compl. ¶¶33-39. The words “alter ego” appear nowhere in the United States’
4 Complaint.

5 As such, a more definite statement – even as sought by Trustee Vild – is
6 unnecessary.¹

7 For the foregoing reasons, the United States respectfully requests that Defendant
8 Trustee Elmer P. Vild’s Motion for More Definite Statement (Doc. No. 92) be denied.

9 Respectfully submitted this 28th day of June, 2010.

10 DENNIS K. BURKE
11 United States Attorney

12 By: /s/ Alexis V. Andrews
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22 ¹ The United States does not agree that it would be prohibited from pursuing alternative theories of liability; it would be perfectly permissible for the United States to allege that an entity was the alter ego or nominee of a taxpayer. It has not done so in this case, however.

CERTIFICATE OF SERVICE

It is hereby certified that service of the foregoing TRUSTEE ELMER P. VILD'S MOTION FOR MORE DEFINITE STATEMENT has been made this 28th day of June, 2010, by placing copies in the U. S. Mail addressed to the following:

Maria D. Forman
c/o 5640 E. Duane Lane
Cave Creek, AZ 85331

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/s/ Alexis V. Andrews
ALEXIS V. ANDREWS
Trial Attorney, Tax Division
United States Department of Justice

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