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9 *Attorneys for the United States of America*

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

13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 v.

16 JOSEPH J. LIPARI, EILEEN H. LIPARI and  
EXETER TRINITY PROPERTIES, L.L.C.,

17 Defendants.  
18  
19

Civ. No. 10-CV-08142-JWS

**UNITED STATES' NOTICE OF TAKING  
DEPOSITIONS OF JOSEPH J. LIPARI  
AND EILEEN H. LIPARI AND  
REQUEST FOR PRODUCTION OF  
DOCUMENTS**

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21 Pursuant to Federal Rule of Civil Procedure Rules 30 and 34, the United States gives notice  
22 that it will take the depositions of defendants Joseph J. Lipari and Eileen H. Lipari and it also  
23 requests that they produce certain documents before the depositions, as set forth below.

24 **SECTION A: DEFINITIONS**

25 1. The "real property" is meant to refer to the residence and property described in  
26 paragraph 8 of the complaint filed herein and located at 1001 S. 6<sup>th</sup> Street, Cottonwood, Arizona and  
27 which bears the following legal description:

28 The West one-half of the West one-half of Lot 9, VERDE PALISADES, PLAT 2,  
according to the plat of record on file in the office of the County Recorder of Yavapai

1 County, Arizona, in Book 7 of Maps, page 31.

2 Except all oil, minerals, ores and metals of every kind, as reserved in Deed recorded  
3 in Book 187, page 331, records of Yavapai County, Arizona.

4 2. "The Ponderosa Trust" is meant to refer to the Ponderosa Trust with Donna Chisum  
5 as Trustee.

6 3. "Exeter" is meant to refer to Exeter Trinity Properties, LLC.

### 7 SECTION B: DEPOSITIONS

8 The United States of America gives notice that it will take the depositions of Eileen H. Lipari  
9 and Joseph J. Lipari, as follows:

10 **DATE:** July 7, 2011 (the second deposition will commence on July 8, 2011 if  
there is not enough time to finish it on July 7, 2011).

11 **TIME:** 10:00 a.m. or as soon as the production of documents has been  
12 completed (*see* Section C, below regarding the document production).

13 **LOCATION:** The United States Attorney's Office  
14 United States Courthouse  
15 100 Otis Street  
Asheville, NC 28801  
(The deponents should go to the reception area of the United States  
Attorney's Office)

16 The deposition will be taken by stenographic means.

### 17 SECTION C: DOCUMENT PRODUCTION

18 Joseph J. Lipari and Eileen H. Lipari should appear and produce documents, as follows:

19 **DATE:** July 7, 2011.

20 **TIME:** 9:30 a.m.

21 **LOCATION:** The United States Attorney's Office  
22 United States Courthouse  
23 100 Otis Street  
Asheville, NC 28801  
(The deponents should go to the reception area of the United States  
Attorney's Office)

24 The documents that should be produced are as follows:

25 1. All documents that relate to the Liparis' defenses regarding whether they owe the  
26 taxes, penalties and interest at issue in Claims 1, 2 and 3 of the complaint;

1           2.     All documents that relate to the Liparis' assertions that they made payments (or that  
2 payments were made on their behalf) that should have been credited to the taxes, penalties and  
3 interest at issue in Claims 1, 2 and 3 of the complaint;

4           3.     All documents relating to the eviction of the Liparis from the real property;

5           4.     The "certificates of exchange" that one or both of the Liparis received upon the  
6 transfer of the real property to the Ponderosa Trust and all documents that relate to such certificates;

7           5.     All documents that evidence that the transfer of the real property to the Ponderosa  
8 Trust was for estate planning purposes;

9           6.     All documents that identify the person or entity that paid the utilities, property taxes  
10 and mortgage on the real property from 1989 through 2007;

11          7.     All agreements that one or both of the Liparis had with Jimmy C. Chisum, Donna  
12 Chisum, the Ponderosa Trust, Terry Major, Louise Major, Elmer Vild or Phillip O'Neil and  
13 documents relating to the agreements;

14          8.     All documents relating to the transfer of the real property to the Ponderosa Trust;

15          9.     All documents relating to whether one or both of the Liparis had an ownership or other  
16 interest in the DD Trust;

17          10.    All communications concerning the real property and/or this lawsuit between one or  
18 both of the Liparis and any of the following: Elmer Vild, Phillip O'Neil, Exeter (or its agents or  
19 members) or Terry Major;

20          11.    All agreements that one or both of the Liparis had regarding the real property;

21          12.    All documents relating to whether DD Trust paid the personal and living expenses of  
22 the Liparis; and

1 13. All documents relating to the mortgage that was owed on the real property.  
2 DATED this 20th day of May, 2011.

3  
4 DENNIS K. BURKE  
5 United States Attorney

6  
7 /s/ Charles M. Duffy  
8 CHARLES M. DUFFY  
9 Trial Attorney, Tax Division  
10 U.S. Department of Justice  
11 *Attorneys for the United States of America*  
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**CERTIFICATE OF SERVICE**

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I HEREBY CERTIFY that on this 20th day of May, 2011, I have mailed by U.S. Postal Service the foregoing to:

Joseph J. Lipari  
Eileen H. Lipari  
1001 S. 6<sup>th</sup> Street  
Cottonwood, AZ 86326

John Friedeman, P.C.  
5103 E. Thomas Road  
Phoenix, Arizona 85018

and by Federal Express Mail to:

Joseph J. Lipari  
Eileen H. Lipari  
156 Johnson Hill Drive  
Waynesville, NC 28786

/s/ Charles M. Duffy  
Charles M. Duffy  
Trial Attorney, Tax Division  
U.S. Department of Justice