

1 JOHN A. DICICCO  
Principal Deputy Assistant Attorney General

2 CHARLES M. DUFFY  
3 Trial Attorney, Tax Division  
4 U.S. Department of Justice  
5 P.O. Box 683  
6 Ben Franklin Station  
7 Washington, D.C. 20044-0683  
Telephone: (202) 307-6406  
Email: [charles.m.duffy@usdoj.gov](mailto:charles.m.duffy@usdoj.gov)  
Western.taxcivil@usdoj.gov  
*Attorneys for the United States of America*

8 ANN SCHEEL  
9 Acting United States Attorney  
District of Arizona  
*Of Counsel*

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

Civ. No. 10-CV-08142-JWS

**UNITED STATES' REPLY BRIEF**

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21 On December 1, 2011, the United States moved for summary judgment on all claims set forth  
22 in the complaint. Such claims are the assessment claims against Joseph and Eileen Lipari (“the  
23 Liparis”) and its claim seeking to foreclose the relevant federal tax liens against the Liparis’  
24 residence (“the residence”). The Liparis did not file a response to the United States’ summary  
25 judgment motion but Exeter Trinity Properties, L.L.C. (“Exeter”), the alleged nominee of the  
26 residence, did respond to the foreclosure claim part of the motion. Exeter also filed a cross motion  
27 for summary judgment on that claim.

28 For purposes of this reply - as it pertains to the foreclosure claim part of its summary

1 judgment motion - the United States relies on the arguments and facts that are set forth in its response  
2 to Exeter's cross motion. The response is filed herewith and such arguments and facts are  
3 incorporated herein by reference.

4 Regarding the assessment claims in the complaint, since the Liparis have not responded to the  
5 motion, the United States is entitled to summary judgment. The judgment amounts that the United  
6 States is entitled to are set forth in paragraph 85 of its Statement of Facts filed on December 1, 2011.  
7 Such amounts are as follows:

- 8 -- \$481,860.73, plus interest accruing from November 1, 2011, against Joseph Lipari  
9 based on the assessments made against him for his 1994 through 1997 separate income  
10 tax years;<sup>1</sup>  
11 -- \$178,834.09, plus interest accruing from November 1, 2011, against Eileen Lipari and  
12 or her estate<sup>2</sup> based on the assessments made against her for her 1994 through 1997  
13 separate income tax years;<sup>3</sup> and  
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23 <sup>1</sup>See the United States' Memorandum in support filed on December 1, 2011 ("U.S.  
24 mem."), at 3:7-4:6 and the United States' Statement of Material Facts filed on December  
25 1, 2011 ("U.S. facts"), at ¶ 85.

26 <sup>2</sup>As stated previously by the United States in this matter, it appears that Mrs. Lipari  
27 passed away at some point after her deposition was taken in this case.

28 <sup>3</sup>See U.S. mem., at 3:7-4:6 and U.S. facts, at ¶ 85.

1 -- \$300,454.63, plus interest accruing from November 1, 2011, against the Liparis based  
2 on the assessments made against them jointly for their 1993 and 1998 through 2004  
3 income tax years.<sup>4</sup>

4 DATED this 27th day of January, 2012.

5  
6 JOHN A. DICICCO  
7 Principal Deputy Assistant Attorney  
8 General, Tax Division  
9 U.S. Department of Justice

10 By: /s/ Charles M. Duffy  
11 CHARLES M. DUFFY  
12 Trial Attorney, Tax Division

13 Of Counsel:

14 ANN SCHEEL  
15 Acting United States Attorney  
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27 <sup>4</sup>*Id.*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 27th day of January, 2012, I electronically filed the foregoing with the Clerk of Court and served the following attorney of record using the CM/ECF system:

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

I further certify that on the same day, I mailed by U.S. Postal Service the foregoing to the following party who is not represented by counsel:

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

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