

**BEFORE THE PUBLIC SERVICE COMMISSION  
STATE OF MISSOURI**

In the Matter of the Application of Kansas City )  
Power & Light Company for Approval to Make )  
Certain Changes in its Charges for Electric ) **Case No. ER-2010-0355**  
Service to Implement its Regulatory Plan. )

In the Matter of the Application of KCP&L )  
Greater Missouri Operations Company for ) **Case No. ER-2010-0356**  
Approval to Make Certain Changes in its )  
Charges for Electric Service. )

**STAFF’S MOTION TO AMEND FILE LATE EXHIBIT**

**COMES NOW** the Staff of the Missouri Public Service Commission, by and through counsel, and for its Amended Motion File late Exhibit GMO 265, states as follows:

1. On March 22, 2011 Staff filed its Motion to File Late Exhibit GMO 265 pursuant to Staff’s request that the Commission take official notice of a Judgment filed in the United States District Court, Central District of California versus Richard G. Engel, Case No. CV05-5422.<sup>1</sup> Staff indicated that it would supplement its late filed exhibit upon receipt of the additional documents from the United States District Court, Central District of California.

2. Staff received the additional documents from the United States District Court, Central District of California. (*see attached as GMO 265(c)*). Attachment GMO 265(c) provides the official copy of the Default Judgment against Defendant Richard G. Engel in case CV05-5422.

**WHEREFORE**, Staff requests that the Commission grant Motion to file the amended late exhibit GMO 265 in Case ER-2010-0356.

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<sup>1</sup> Tr. 4382, lines 1-5

Respectfully submitted;

/s/ Jaime N. Ott

Jaime N. Ott

Assistant Staff Counsel

Missouri Bar No. 60949

Attorney for the Staff of the  
Missouri Public Service Commission

P. O. Box 360

Jefferson City, MO 65102

(573) 751-8700 (Telephone)

(573) 751-9285 (Fax)

[jaime.ott@psc.mo.gov](mailto:jaime.ott@psc.mo.gov)

### **CERTIFICATE OF SERVICE**

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 29<sup>th</sup> day of March, 2011.

/s/ Jaime N. Ott

ORIGINAL

JS-6 send

1 GEORGE S. CARDONA  
 Acting United States Attorney  
 2 SANDRA R. BROWN  
 Assistant United States Attorney  
 3 Chief, Tax Division  
 KATHRYN A. MEYER, SBN 196950  
 4 Special Assistant United States Attorney  
 Room 7211, Federal Building  
 5 300 North Los Angeles Street  
 Los Angeles, California 90012  
 6 Telephone: (213) 894-2729  
 Facsimile: (213) 894-0115  
 7 Email: kathryn.a.meyer@usdoj.gov

FILED  
 CLERK, U.S. DISTRICT COURT  
 APR 23 2007  
 CENTRAL DISTRICT OF CALIFORNIA  
 BY DEPUTY

8 Attorneys for United States of America

9 UNITED STATES DISTRICT COURT  
 10 CENTRAL DISTRICT OF CALIFORNIA  
 11 WESTERN DIVISION

DOCKETED ON CM  
 APR 25 2007  
 BY W 012

12 UNITED STATES OF AMERICA, ) Case No. CV 05-5422 JSL (MCx)  
 )  
 13 Plaintiff, ) [PROPOSED]  
 ) DEFAULT JUDGMENT AGAINST  
 vs. ) DEFENDANT RICHARD G. ENGEL  
 14 RICHARD G. ENGEL, )  
 )  
 15 Defendant. )

LODGED  
 CLERK, U.S. DISTRICT COURT  
 APR 17 2007  
 CENTRAL DISTRICT OF CALIFORNIA  
 BY DEPUTY

16 Plaintiff United States of America's Application for Default  
 17 Judgment by Clerk against Defendant Richard G. Engel, came before  
 18 the Court, the Honorable J. Spencer Letts, United States District  
 19 Judge, presiding. After careful consideration of the papers  
 20 filed in support of the application, all matters properly part of  
 21 the record, and good cause appearing therefore,

22 IT IS ORDERED AND ADJUDGED that Defendant Richard G. Engel  
 23 is liable to the United States of America, Internal Revenue  
 24 Service, for unpaid Federal income taxes for the taxable year  
 25 1993 and the Trust Fund Recovery Penalty for the quarter ending  
 26 March 31, 1994, in the amount of \$3,856,190.19, including

9

1 assessed penalties and interest as of July 31, 2005, plus  
2 accruing assessed and unassessed penalties and interest after the  
3 dates of assessment ~~for the~~ for unpaid Federal income taxes for  
4 the taxable year 1993 and the Trust Fund Recovery Penalty for the  
5 quarter ending March 31, 1994, in accordance with law.

6  
7 Dated: 4/23/07 Spencer Letts  
8 J. SPENCER LETTS  
9 United States District Judge

10 Presented By:  
11 GEORGE S. CARDONA  
12 Acting United States Attorney  
13 SANDRA R. BROWN  
14 Assistant United States Attorney  
15 Chief, Tax Division

16  
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27  
28  
Kathryn A. Meyer  
KATHRYN A. MEYER  
Special Assistant United States Attorney  
Attorneys for United States of America



1 RE: UNITED STATES OF AMERICA v. RICHARD G. ENGEL

2  
3 CASE NO.: CV 05-5422 JSL (MCx)

4  
5 Service List

6  
7 RICHARD G. ENGEL, ESQUIRE  
8 2900 Bristol St., Ste H202  
9 Costa Mesa, CA 92626

10 RICHARD R. WARD, ESQUIRE  
11 Chief, Civil Trial Section  
12 Western Region  
13 Tax Division  
14 U.S. Department of Justice  
15 P.O. Box 683  
16 Ben Franklin Station  
17 Washington, D.C. 20044

18 EDWIN A. HERRERA, ESQUIRE  
19 Associate Area Counsel  
20 Willis B. Douglass, Esquire  
21 Small Business/Self-Employed Division Counsel  
22 Internal Revenue Service  
23 Mail Stop 8800  
24 24000 Avila Road  
25 Laguna Niguel, CA 92677  
26  
27  
28



ORIGINAL

1 GEORGE S. CARDONA  
Acting United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
KATHRYN A. MEYER, SBN 196950  
4 Special Assistant United States Attorney  
Room 7211, Federal Building  
5 300 North Los Angeles Street  
Los Angeles, California 90012  
6 Telephone: (213) 894-2729  
Facsimile: (213) 894-0115  
7 Email: kathryn.a.meyer@usdoj.gov

8 Attorneys for United States of America

9 UNITED STATES DISTRICT COURT  
10 CENTRAL DISTRICT OF CALIFORNIA  
11 WESTERN DIVISION

12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 vs.

16 RICHARD G. ENGEL,

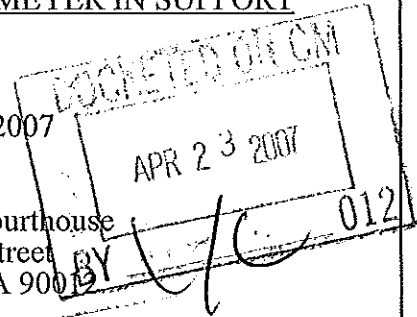
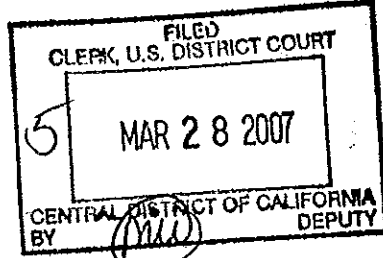
17 Defendant.

) Case No. CV 05-5422 JSL (MCx)

) NOTICE OF APPLICATION AND  
) APPLICATION FOR DEFAULT  
) JUDGMENT; DECLARATION OF  
) KATHRYN A. MEYER IN SUPPORT  
) THEREOF

) HEARING:

) Date: April 23, 2007  
) Time: 1:00 P.M.  
) Courtroom: 4  
) Spring Street Courthouse  
) 312 N. Spring Street  
) Los Angeles, CA 90012



20 PLEASE TAKE NOTICE that on April 23, 2007 at 1:00 p.m., or as soon thereafter as  
21 counsel can be heard before the Honorable J. Spencer Letts, United States District Senior Judge,  
22 in Courtroom 4, located in the Spring Street Courthouse, 312 S. Spring Street, Los Angeles,  
23 California, plaintiff United States of America, by and through its counsel, George S. Cardona,  
24 Acting United States Attorney for the Central District of California, Sandra R. Brown, Assistant  
25 United States Attorney, Chief, Tax Division, and Kathryn A. Meyer, Special Assistant United  
26 States Attorney, will apply and does hereby apply to the Court for entry of a default judgment  
27 against Defendant Richard G. Engel on the first cause of action in the complaint. F.R. Civ. P.  
28 55(b)(2).

7




1 The grounds for the application are more fully set forth below. The application is based  
2 on plaintiff's complaint, on the docket record in this action, and on the attached Application and  
3 declaration(s).

4 Respectfully submitted,

5 GEORGE S. CARDONA  
Acting United States Attorney  
6 SANDRA R. BROWN  
Assistant United States Attorney  
7 Chief, Tax Division

8 DATED: March 28, 2007

9   
KATHRYN A. MEYER  
10 Special Assistant United States Attorney  
Attorneys for United States of America  
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1 as true. TeleVideo Systems, Inc. v. Heidenthal, 826 F2d 602, 917-8 (9<sup>th</sup> Cir. 1987). Since the  
 2 United States is not seeking damages in this action, but only to reduce previously assessed tax  
 3 liabilities to judgment, the allegations in the complaint as to Defendant's assessed tax liabilities  
 4 are taken as true. Notwithstanding this fact, proof of the Defendant's assessed tax liabilities is  
 5 being submitted herewith in the form of certified liability records and a certified Form 4340,  
 6 Certificate of Assessments, Payments, and Other Specified Matters of the Internal Revenue  
 7 Service. Declaration Exhibits C, D, E, and F.

8 Default judgment should not be different in kind than what is sought in the complaint.  
 9 FRCP 54(c). Here the United States seeks only the relief requested in the complaint. As of July  
 10 31, 2005, the following taxes, penalties, and accruals are due and owing to the United States  
 11 from Defendant for the periods set forth in the Complaint:

Type of Tax	Tax Period	Amount Due as of July 31, 2005
Income	1993	\$ 95,854.41
Trust Fund Recovery Penalty	1994-03	<u>\$3,760,335.78</u> <sup>1</sup>
	Total:	\$3,856,190.19

16 Declaration Exhibits C and D. The United States seeks default judgment in the amount of  
 17 \$3,856,190.19, plus accruals of interest and penalties, which is consistent with the liabilities  
 18 alleged in the complaint and with the evidence submitted herewith.

19 In the Central District of California, applications for default judgment must set forth the  
 20 following information:

21 (1) when and against which party the default was entered; (2) the identification of the pleading to  
 22 which default was entered; (3) whether the defaulting party is an infant or incompetent person,  
 23 and if so, whether that person is adequately represented; (4) that the SCRA does not apply; and

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25 <sup>1</sup> Please note that in the Complaint, there is a typographical error in paragraph 7. Plaintiff  
 26 inadvertently stated that the amount of the Trust Fund Recovery Penalty assessed against  
 27 Defendant was \$1,687,717.81. The correct amount is \$1,687,917.81, as reflected on Form 4340,  
 28 attached as Declaration Exhibit F. The sum total of the tax, penalties, and accruals for this  
 liability as set forth in paragraph 8 is the correct amount, reflecting the true assessment of  
 \$1,687,917.81, plus penalties and accruals. In addition, the total amount of the judgment  
 requested as set forth in paragraph 9 and in the prayer, of \$3,856,190.19, also reflects the full and  
 correct assessment for the trust fund recovery penalty of \$1,687,917.81.

1 (5) that notice of the application has been served on the defaulting party, if required. L.R. 55-1.  
2 In this matter, notice to the Defendant is not required under FRCP 55(b)(2) because Defendant  
3 has not appeared in this action. However, as indicated above, notice of the instant application is  
4 being mailed to Defendant at his last known address. As shown by the instant application, the  
5 docket record in this case, and the attached declaration, the instant motion meets the  
6 requirements for entry of a default judgment against Defendant.

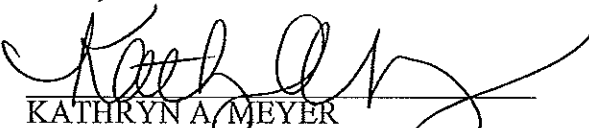
7 Whether to grant a motion for entry of default judgment is within the discretion of the  
8 Court. Draper v. Coombs, 792 F.2d 915, 924-5 (9<sup>th</sup> Cir 1986); Lau Ah Yew v. Dulles, 236 F.2d  
9 415-6 (9<sup>th</sup> Cir. 1956). In Eitel v. McCool, 782 F.2d 1470, 1471-72 (9<sup>th</sup> Cir. 1986), the Ninth  
10 Circuit listed the facts a court is to consider in exercising this discretion: (1) the possibility of  
11 prejudice to the plaintiff; (2) the merits of plaintiff's substantive claim, (3) the sufficiency of the  
12 complaint, (4) the sum of money at stake in the action; (5) the possibility of a dispute concerning  
13 material facts; (6) whether the default was due to excusable neglect; and (7) the strong policy  
14 underlying the Federal Rules of Civil Procedure favoring decisions on the merits.

15 The Eitel factors favor entry of default judgment in this case. As to the sufficiency of the  
16 complaint and the substantive merits of the government's claim, the proof submitted herewith  
17 demonstrates the existence of the claimed tax liabilities and show that such liabilities have been  
18 properly pleaded in the complaint.

19 WHEREFORE, the United States of America prays that this court approve the  
20 Application for Entry of Default Judgment and enter Judgment against Defendant in the amount  
21 of \$3,856,190.19, plus accruals of interest and penalties, and other statutory additions as  
22 provided by law.

23 GEORGE S. CARDONA  
24 Acting United States Attorney  
25 SANDRA R. BROWN  
26 Assistant United States Attorney  
27 Chief, Tax Division

28 DATED: March 28, 2007

  
KATHRYN A. MEYER  
Special Assistant United States Attorney  
Attorneys for United States of America



1 Recovery Penalty for the fiscal year ending March 31, 1994, including accruals, through July 31, 2005.  
2 Attached as Exhibit E is a certified copy of Form 4340, Certificate of Assessments, Payments, and Other  
3 Specified Matters, for Defendant's income tax liability for tax year 1993. Attached as Exhibit F is a  
4 certified copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters, for  
5 Defendant's Trust Fund Recovery Penalty liability for tax year 1993.

6 6. Richard G. Engel is not presently in military service: (a) as a member of the Army of the United  
7 States, or the United States Navy, or the Marine Corps, or the Air Force, or the Coast Guard; or (b) as an  
8 officer of the Public Health Service detailed by proper authority for duty either with the Army of the Navy;  
9 or (c) in training or education under the supervision of the United States preliminary to induction into the  
10 military service; or (d) as a member of the National Guard under a call to active service authorized by the  
11 President or the Secretary of Defense for a period of more than 30 consecutive days for purposes of  
12 responding to a national emergency declared by the President and supported by Federal funds; or (e) in any  
13 other military service. As such, the provisions of section 200(1) Soldiers; and Sailors' Civil Relief Act of  
14 1940 (50 App., U.S.C. § 520) have no application to Richard G. Engel.

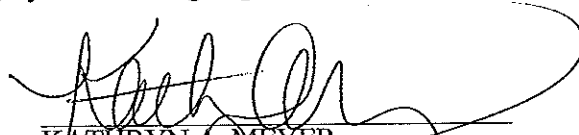
15 7. Defendant Richard G. Engel is not an infant, nor is he considered an incompetent.

16 8. Defendant Richard G. Engel is an attorney licensed to practice law in the State of California.

17 Notice of the instant Application for Default Judgment is being mailed to Defendant by first class mail  
18 concurrent with the filing of this Application mailed to his last known address, which is the address for his  
19 legal practice.

20 I declare under penalty of perjury that the foregoing is true and correct.

21 DATED: March 28, 2007

22   
23 KATHRYN A. MEYER  
24 Special Assistant United States Attorney  
25 Attorneys for United States of America  
26  
27  
28

**Kwan, Robert (USACAC)**

---

**From:** rgengel@att.net  
**Sent:** Wednesday, September 07, 2005 9:24 AM  
**To:** Kwan, Robert  
**Subject:** CV05-5422JSL(MCx)

**Attachments:** tmp.htm



tmp.htm (949 B)

Mr Kwan

It would be most helpful if you grant to me a 30 day extension to answer you above referenced complaint. I did receive service about 20 days ago and I have diligently tried to pull together my files on this matter and make a proper answer. Your granting of an extension would help me to properly respond.

I do appreciate your attention to my request.

Richard G Engel  
Ca Bar # 117405  
714 403 6434-cell  
2900 Bristol Street H202  
Costa Mesa, CA 92626  
714 427 6900 office

## Kwan, Robert (USACAC)

---

**From:** Kwan, Robert  
**Sent:** Wednesday, September 07, 2005 9:43 AM  
**To:** 'rgengel@att.net'  
**Subject:** RE: CV05-5422JSL(MCx)

Dear Mr. Engel:

I received your email and voicemail messages requesting a 30 day extension of time to respond to the complaint. We should submit a stipulation to the court for this, and I will send one down to you. This is to ask if you would sign and return it. You will also have to file a document called a certification of interested parties to notify the court whose interests are at issue so that the court can determine if there are any conflicts of interest since you are filing your first paper in the case.

Sincerely,

Robert Kwan  
Assistant United States Attorney  
Tax Division  
U.S. Attorney's Office, C.D. Cal.  
(213) 894-6551 (voice)  
(213) 894-0115 (fax)

-----Original Message-----

**From:** rgengel@att.net [mailto:rgengel@att.net]  
**Sent:** Wednesday, September 07, 2005 9:24 AM  
**To:** Kwan, Robert  
**Subject:** CV05-5422JSL(MCx)

Mr Kwan

It would be most helpful if you grant to me a 30 day extension to answer you above referenced complaint. I did receive service about 20 days ago and I have diligently tried to pull together my files on this matter and make a proper answer. Your granting of an extension would help me to properly respond.

I do appreciate your attention to my request.

Richard G Engel  
Ca Bar # 117405  
714 403 6434-cell  
2900 Bristol Street H202  
Costa Mesa, CA 92626  
714 427 6900 office



**Kwan, Robert (USACAC)**

---

**From:** rgengel@att.net  
**Sent:** Wednesday, September 07, 2005 5:49 PM  
**To:** Kwan, Robert  
**Subject:** RE: CV05-5422JSL(MCx)

**Attachments:** tmp.htm



tmp.htm (1 KB)

Thank you for your assistance. Richard G Engel----- Original message  
from "Robert.Kwan@usdoj.gov" <Robert.Kwan@usdoj.gov>: -----

> Dear Mr. Engel:  
>  
> I received your email and voicemail messages requesting a 30 day  
> extension of time to respond to the complaint. We should submit a  
> stipulation to the court for this, and I will send one down to you.  
> This is to ask if you would sign and return it. You will also have to  
> file a document called a certification of interested parties to notify  
> the court whose interests are at issue so that the court can determine  
> if there are any conflicts of interest since you are filing your first paper in the  
> case.  
>  
> Sincerely,  
>  
> Robert Kwan  
> Assistant United States Attorney  
> Tax Division  
> U.S. Attorney's Office, C.D. Cal.  
> (213) 894-6551 (voice)  
> (213) 894-0115 (fax)  
>  
>  
> -----Original Message-----  
> From: rgengel@att.net [mailto:rgengel@att.net]  
> Sent: Wednesday, September 07, 2005 9:24 AM  
> To: Kwan, Robert  
> Subject: CV05-5422JSL(MCx)  
>  
>  
> Mr Kwan  
>  
> It would be most helpful if you grant to me a 30 day extension to  
> answer you above referenced complaint. I did receive service about 20  
> days ago and I have diligently tried to pull together my files on this  
> matter and make a proper answer. Your granting of an extension would help me to properly  
> respond.  
>  
> I do appreciate your attention to my request.  
>  
> Richard G Engel  
> Ca Bar # 117405  
> 714 403 6434-cell  
> 2900 Bristol Street H202  
> Costa Mesa, CA 92626  
> 714 427 6900 office



U. S. Department of Justice

**FILE**

*United States Attorney  
Central District of California*

*Robert N. Kwan  
Assistant United States Attorney, Tax Division  
(213) 894-6551 (voice)  
(213) 894-0115 (fax)*

*Room 7211 Federal Building  
300 North Los Angeles Street  
Los Angeles, CA 90012*

September 8, 2005

Richard G. Engel, Esquire  
2900 Bristol St., Suite H202  
Costa Mesa, CA 92626

Re: United States v. Richard G. Engel, No. CV 05-5422 JSL  
(MCx) (U.S. District Court, C.D. Cal.)

Dear Mr. Engel:

As reflected in our exchange of email messages yesterday, please find enclosed for your review and approval a proposed first stipulation to extend the time for you to respond to the complaint and certification of interested parties in the above case.

If these documents are acceptable, you can sign and return them to me, so I can have them filed with the Court. The initial stipulation to extend time to answer does not require court approval under the local rules. Alternatively, you can take care of filing these documents with the Court.

If you have any questions or otherwise wish to discuss this matter, please call me at (213) 894-6551. Thank you for your cooperation.

Sincerely yours,

DEBRA WONG YANG  
United States Attorney

ROBERT N. KWAN  
Assistant United States Attorney

**EXHIBIT B**

1 DEBRA WONG YANG  
United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
ROBERT N. KWAN  
4 Assistant United States Attorney  
California Bar Number: 91108  
5 Room 7211 Federal Building  
300 North Los Angeles Street  
6 Los Angeles, CA 90012  
Telephone: (213) 894-6551  
7 Facsimile: (213) 894-0115  
Email: Robert.Kwan@usdoj.gov

8  
9 Attorneys for Plaintiff

10 UNITED STATES DISTRICT COURT  
11 CENTRAL DISTRICT OF CALIFORNIA  
12 WESTERN DIVISION

13 UNITED STATES OF AMERICA, ) No. CV 05-5422 JSL (MCx)  
14 Plaintiff, )  
15 v. ) FIRST STIPULATION TO EXTEND  
TIME FOR DEFENDANT TO RESPOND  
16 RICHARD G. ENGEL, ) TO COMPLAINT  
17 Defendant. ) [No hearing required]  
18 )  
19 )

20 Plaintiff United States of America, by its undersigned  
21 counsel of record, and defendant Richard G. Engel, appearing in  
22 propria persona, hereby stipulate as follows:

23 1. On July 26, 2005, plaintiff initiated this suit by  
24 filing its complaint to reduce tax assessments to judgment.

25 2. On August 18, 2005, plaintiff served defendant with  
26 copies of the summons and complaint by personal delivery.

27 3. Defendant's 20-day time period to respond to the  
28 complaint expires on September 8, 2005.

1 4. Defendant needs more time to prepare his response to the  
2 complaint.

3 5. Accordingly, the parties hereby stipulate and agree to  
4 extend the time for defendant to respond to the complaint by 30  
5 days to October 8, 2005.

6 This is the first stipulation to extend time for Defendant  
7 to respond to the complaint, which need not be approved by the  
8 Court pursuant to Rule 8-3 of the Local Rules of Court.

9 Respectfully submitted,

10 DEBRA WONG YANG  
11 United States Attorney  
12 SANDRA R. BROWN  
13 Assistant United States Attorney  
14 Chief, Tax Division



14 Dated: 8/7/05

15 ROBERT N. KWAN  
16 Assistant United States Attorney  
17 Room 7211 Federal Building  
18 300 North Los Angeles Street  
19 Los Angeles, CA 90012  
20 Telephone: (213) 894-6551  
21 Facsimile: (213) 894-0115

22 Attorneys for Plaintiff United  
23 States of America

21 Dated:

22 RICHARD G. ENGEL  
23 2900 Bristol St., Suite H202  
24 Costa Mesa, CA 92626  
25 Telephone: (714) 427-6900  
26 Email: rgengel@att.net

27 Defendant Richard G. Engel  
28 appearing in propria persona

1 RICHARD G. ENGEL  
California Bar No. 117405  
2 2900 Bristol St., Suite H202  
Costa Mesa, CA 92626  
3 Telephone: (714) 427-6900  
Email: rgengel@att.net

4 Defendant Richard G. Engel  
5 appearing in propria persona

6 UNITED STATES DISTRICT COURT  
7 CENTRAL DISTRICT OF CALIFORNIA  
8 WESTERN DIVISION  
9

10 UNITED STATES OF AMERICA, ) No. CV 05-5422 JSL (MCx)  
11 Plaintiff, ) )  
12 v. ) CERTIFICATION AND NOTICE  
13 RICHARD G. ENGEL, ) OF INTERESTED PARTIES  
14 Defendant. ) [No hearing required]  
\_\_\_\_\_ )

15  
16 Defendant Richard G. Engel appearing in propria persona,  
17 certifies that the following parties have a direct  
18 pecuniary interest in the outcome of this case. This  
19 presentation is made to enable the Court to evaluate possible  
20 disqualification or recusal.

21 ///

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United States



of America

Department of the Treasury  
Internal Revenue Service

Date: June 30, 2005

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Liability Statement concerning Richard G. Engel (Social Security Number 025-32-32945) for the U.S. Individual Income Tax for the tax period ending the last day of December 199312 consisting of one page

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in cursive script, appearing to read "JoAnn Carr".

JoAnn Carr  
Collection Technical Services Group Manager  
Area 7, Laguna Niguel, CA

EVIRIT C

**LIABILITY STATEMENT**

**Name of Taxpayer: Richard C. Engel    025-32-3946**

<u>TAX AND PERIOD</u>	<u>TOTAL ASSESSMENT</u>	<u>TOTAL CREDITS</u>	<u>ASSESSED BALANCE</u>	<u>ACCRUED INTEREST</u>	<u>ACCRUED F.I.P. PENALTY</u>	<u>TOTAL</u>
1040 199312	\$109,896.67	\$95,160.28	\$14,736.39	\$62,904.18	\$18,213.84	\$95,854.41
					<b>GRAND TOTAL:</b>	\$95,854.41 <sup>33</sup>

Lien Fees are included in the calculations.

INTEREST FIGURED THROUGH 07/31/2005 COMPOUNDED DAILY.  
U.S. TREASURY DEPARTMENT-INTERNAL REVENUE SERVICE



United States



of America

Department of the Treasury  
Internal Revenue Service

Date: June 30, 2005

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Liability Statement concerning Richard G. Engel (Social Security Number 025-32-3946) for the Civil Penalty for the tax period ending the last day of March 1994 consisting of one page

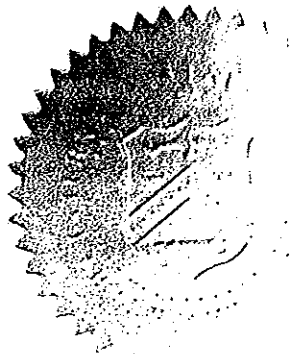
under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in cursive script that reads "JoAnn Carr".

JoAnn Carr  
Collection Technical Services Group Manager  
Area 7, Laguna Niguel, CA



**LIABILITY STATEMENT**

**Name of Taxpayer: Richard G. Engel    025-32-3946**

<u>TAX AND PERIOD</u>	<u>TOTAL ASSESSMENT</u>	<u>TOTAL CREDITS</u>	<u>ASSESSED BALANCE</u>	<u>ACCRUED INTEREST</u>	<u>ACCRUED F.T.P. PENALTY</u>	<u>TOTAL</u>
IRC 6672 199403	\$1,687,927.81	\$2,225.96	\$1,685,701.85	\$2,074,633.93	\$0.00	\$3,760,335.78
						<b>GRAND TOTAL: \$3,760,335.78</b>

Lien Fees are included in the calculations.

INTEREST FIGURED THROUGH 07/31/2005 COMPOUNDED DAILY.  
U.S. TREASURY DEPARTMENT-INTERNAL REVENUE SERVICE

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: July 22, 2005

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Richard G. Engel, Social Security Numbers: 025-32-3946 and 266-92-1223\*, covering United States Individual Income Tax for the period ending December 31, 1993

under the custody of this office.



IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

*David R. Martin*

David R. Martin

Chief, Accounting Control/Services Operations

Catalog Number 19002E

Form 2866 (Rev. 09-1997)

EXHIBIT E

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD G ENGEL

EIN/SSN: 025-32-3946  
266-92-1223

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 1993

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
------	----------------------------	---	----------------------------------	---------------------------------------

ADJUSTED GROSS INCOME  
319,164.00

TAXABLE INCOME  
253,999.00

12-05-1994	RETURN FILED & TAX ASSESSED 89221-344-04543-4 199451		88,848.00	01-02-1995
04-15-1994	EXTENSION OF TIME TO FILE EXT. DATE 08-15-1994			
04-15-1994	EXTENSION OF TIME TO FILE EXT. DATE 10-15-1994			
	ESTIMATED TAX PENALTY 199451	3,577.73		01-02-1995
	LATE FILING PENALTY 199451	7,996.32		01-02-1995
	FAILURE TO PAY TAX PENALTY 199451	3,998.16		01-02-1995
	INTEREST ASSESSED 199451	5,454.46		01-02-1995
05-01-1995	FEES AND COLLECTION COSTS		10.00	
04-11-1995	FEDERAL TAX LIEN			
07-31-1995	BANKRUPTCY SUIT PENDING			
12-11-1995	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD G ENGEL

EIN/SSN: 025-32-3946  
266-92-1223\*

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 1993

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
05-08-1997	SUBSEQUENT PAYMENT FEDERAL TAX LIEN		82,958.28	
09-02-1999	RECEIVED POA/TIA			
04-09-2001	OVERPAID CREDIT APPLIED 1040 200012		11,902.00	
03-29-2001	OFFER IN COMPROMISE PENDING			
08-20-2001	OVERPAID CREDIT APPLIED 1040 200012		300.00	
03-29-2001	OFFER IN COMPROMISE PENDING			
02-20-2004	FEDERAL TAX LIEN			
03-15-2004	FEES AND COLLECTION COSTS		12.00	
01-07-2002	OFFER IN COMPROMISE WITHDRAWN			
01-02-1995	Statutory Notice of Balance Due			
02-13-1995	Statutory Notice of Intent to Levy			

CERTIFICATE OF ASSESSMENTS, PA' TS, AND OTHER SPECIFIED MATTERS

RICHARD G ENGEL

EIN/SSN: 025-32-3946  
266-92-1223\*

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 1993

BALANCE 14,736.39

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: David R. Martin

TITLE: Chief, Accounting Control/Services Operations

DELEGATION ORDER: CS/SP - F : 19 (Rev. 10)

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 07/21/2005

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: July 22, 2005

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Richard G. Engel, Social Security Number: 025-32-3946, covering Civil Penalty for the period ending March 31, 1994

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in cursive script, appearing to read "David R. Martin".

David R. Martin

Chief, Accounting Control/Services Operations



CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD G ENGEL

EIN/SSN: 025-32-3946

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
------	----------------------------	---	----------------------------------	---------------------------------------

	MISCELLANEOUS PENALTY IRC 6672 - TRUST FUND RECOVERY PENALTY 89254-657-52097-4 199438	1,687,917.81		10-03-1994
--	--	--------------	--	------------

09-14-1994	XREF 100% PENALTY 941 199403 95-3620332			
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09-14-1994	XREF 100% PENALTY 941 199312 95-3620332			
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09-14-1994	XREF 100% PENALTY 941 199309 95-3620332			
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09-14-1994	XREF 100% PENALTY 941 199306 95-3620332			
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09-14-1994	XREF 100% PENALTY 941 199303 95-3620332			
------------	---	--	--	--

11-07-1994	FEDERAL TAX LIEN			
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11-28-1994	FEES AND COLLECTION COSTS		10.00	
------------	---------------------------	--	-------	--

07-31-1995	BANKRUPTCY SUIT PENDING			
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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD G ENGEL

EIN/SSN: 025-32-3946

TYPE OF TAX: CIVIL PENALTY  
 FORM: CVPN TAX PERIOD: MAR 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
------	----------------------------	---	----------------------------------	---------------------------------------

12-11-1995 LEGAL/BANKRUPTCY SUIT NO  
 LONGER PENDING

04-15-2003 OVERPAID CREDIT APPLIED 2,225.96  
 1040 200212

01-30-2004 FEDERAL TAX LIEN

03-19-2004 RECEIVED POA/TIA

10-03-1994 Statutory Notice of Balance Due

10-24-1994 Statutory Notice of Intent to Levy

10-25-2004 Statutory Notice of Intent to Levy

CERTIFICATE OF ASSESSMENTS, PAITS, AND OTHER SPECIFIED MATTERS

RICHARD G ENGEL

EIN/SSN: 025-32-3946

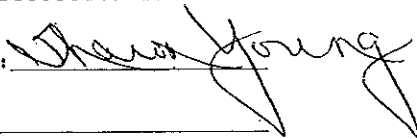
TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 1994

BALANCE 1,685,701.85

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:



PRINT NAME: <sup>Set</sup> David R. Martin

TITLE: Chief, Accounting Control/Services Operations

DELEGATION ORDER: CS/SP - F: 19 (Rev. 10)

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 07/21/2005



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RE: UNITED STATES OF AMERICA v. RICHARD G. ENGEL

CASE NO.: CV 05-5422 JSL (MCx)

Service List

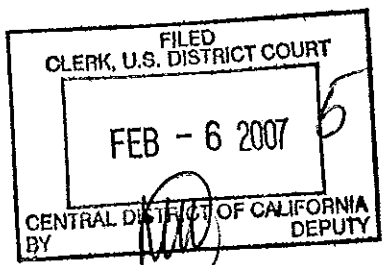
RICHARD G. ENGEL, ESQUIRE  
2900 Bristol St., Ste H202  
Costa Mesa, CA 92626

RICHARD R. WARD, ESQUIRE  
Chief, Civil Trial Section  
Western Region  
Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Ben Franklin Station  
Washington, D.C. 20044

EDWIN A. HERRERA, ESQUIRE  
Associate Area Counsel  
Willis B. Douglass, Esquire  
Small Business/Self-Employed Division Counsel  
Internal Revenue Service  
Mail Stop 8800  
24000 Avila Road  
Laguna Niguel, CA 92677

ORIGINAL

1 GEORGE S. CARDONA  
Acting United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
KATHRYN A. MEYER, SBN 196950  
4 Special Assistant United States Attorney  
Room 7211, Federal Building  
5 300 North Los Angeles Street  
Los Angeles, California 90012  
6 Telephone: (213) 894-2729  
Facsimile: (213) 894-0115  
7 Email: kathryn.a.meyer@usdoj.gov



8 Attorneys for United States of America  
9 UNITED STATES DISTRICT COURT  
10 CENTRAL DISTRICT OF CALIFORNIA  
11 WESTERN DIVISION

12 UNITED STATES OF AMERICA, ) Case No. CV 05-5422 JSL (MCx)  
13 )  
Plaintiff, ) NOTICE OF SUBSTITUTION OF  
14 vs. ) COUNSEL  
15 )  
RICHARD G. ENGEL, )  
16 Defendant. )

17  
18 Please take notice that Kathryn A. Meyer is hereby  
19 substituted as counsel for the United States in the above-  
20 referenced case.

21 Respectfully submitted,

22 GEORGE S. CARDONA  
Acting United States Attorney  
23 SANDRA R. BROWN  
Assistant United States Attorney  
24 Chief, Tax Division



25 DATED: February 6, 2007

*Kathryn Meyer*

26 KATHRYN A. MEYER  
Special Assistant United States Attorney  
27 Attorneys for United States of America  
28



1 RE: UNITED STATES OF AMERICA v. RICHARD G. ENGEL

2 CASE NO.: CV 05-5422 JSL (MCx)

3  
4  
5 Service List

6  
7 RICHARD G. ENGEL, ESQUIRE  
2900 Bristol St., Ste H202  
8 Costa Mesa, CA 92626

9 RICHARD R. WARD, ESQUIRE  
Acting Chief, Civil Trial Section  
10 Western Region  
Tax Division  
U.S. Department of Justice  
11 P.O. Box 683  
Ben Franklin Station  
12 Washington, D.C. 20044

13 EDWIN A. HERRERA, ESQUIRE  
Associate Area Counsel  
14 Willis B. Douglass, Esquire  
Small Business/Self-Employed Division Counsel  
15 Internal Revenue Service  
Mail Stop 8800  
24000 Avila Road  
16 Laguna Niguel, CA 92677

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File  
DEC 13 2005  
BY Y 012

SCANNED

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

Unitd States of America  PLAINTIFF(S)	CASE NUMBER  CV05-5422-JSL(MCx)
v.  Richard G. Engel  DEFENDANT(S).	<b>DEFAULT BY CLERK</b> <b>F.R.Civ.P. 55(a)</b>

It appearing from the records in the above-entitled action that summons has been served upon the defendant(s) named below, and it further appearing from the affidavit of counsel for Plaintiff, and other evidence as required by F.R.Civ.P. 55(a), that each of the below defendants have failed to plead or otherwise defend in said action as directed in said Summons and as provided in the Federal Rules of Civil Procedure:

Now, therefore, on request of counsel, the DEFAULT of each of the following named defendant(s) is hereby entered:

- RICHARD G. ENGEL \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

DOCKETED ON CM  
DEC 13 2005  
BY Y 012

Clerk, U. S. District Court

12/13/2005  
Date

By yvonne chavez  
Deputy Clerk



**ORIGINAL**

1 DEBRA WONG YANG  
United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
ROBERT N. KWAN  
4 Assistant United States Attorney  
California Bar Number: 91108  
5 Room 7211 Federal Building  
300 North Los Angeles Street  
6 Los Angeles, CA 90012  
Telephone: (213) 894-6551  
7 Facsimile: (213) 894-0115  
Email: Robert.Kwan@usdoj.gov

FILED  
CLERK, U.S. DISTRICT COURT  
NOV 29 2005  
CENTRAL DISTRICT OF CALIFORNIA  
DEPUTY  
BY

8 Attorneys for Plaintiff  
9

10 UNITED STATES DISTRICT COURT  
11 CENTRAL DISTRICT OF CALIFORNIA  
12 WESTERN DIVISION

13 UNITED STATES OF AMERICA, ) No. CV 05-5422 JSL (MCx)  
14 Plaintiff, )  
15 v. ) REQUEST TO ENTER DEFAULT;  
16 RICHARD G. ENGEL, ) DECLARATION OF ROBERT N. KWAN  
17 Defendant. ) [No hearing required]  
18 )  
19 )

DOCKETED ON CM  
DEC 13 2005  
CENTRAL DISTRICT OF CALIFORNIA  
BY

20 TO THE CLERK OF THE ABOVE-ENTITLED COURT  
21 Plaintiff United States of America hereby requests  
22 that the Clerk of the above-entitled Court enter default in this  
23 matter against defendant Richard G. Engel on ground that said  
24 defendant has failed to appear or otherwise respond to the  
25 complaint within the time prescribed by the Federal Rules of  
26 Civil Procedure. Rule 55(a) of the Federal Rules of Civil  
27 Procedure. Plaintiff served the complaint on defendant Richard  
28 G. Engel on August 18, 2005 as evidenced by the proof of service

4

1 of summons and complaint filed with this Court on October 24,  
2 2005.

3 The above-stated facts are set forth in the declaration of  
4 Robert N. Kwan below.

5 Respectfully submitted,

6 DEBRA WONG YANG  
7 United States Attorney  
8 SANDRA R. BROWN  
9 Assistant United States Attorney  
10 Chief, Tax Division



10 Dated: 11/28/05

11 ROBERT N. KWAN  
12 Assistant United States Attorney  
13 Room 7211 Federal Building  
14 300 North Los Angeles Street  
15 Los Angeles, CA 90012  
16 Telephone: (213) 894-6551  
17 Facsimile: (213) 894-0115

18 Attorneys for Plaintiff United  
19 States of America

20 DECLARATION OF ROBERT N. KWAN

21 ROBERT N. KWAN declares as follows:

22 1. I am an Assistant United States Attorney for the Central  
23 District of California, and in this capacity, I am one of the  
24 counsel of record for plaintiff United States of America in this  
25 case.

26 2. As set forth on the Proof of Service of Summons and  
27 Complaint filed with the Court in this case on October 24, 2005  
28 (a true and accurate copy is attached hereto), plaintiff served  
copies of the summons and complaint by personal service on  
defendant Richard G. Engel on August 18, 2005.

3. Under Rule 12(a)(1) of the Federal Rules of Civil  
Procedure, defendant Richard G. Engel had 20 days after being

1 served with copies of the summons and complaint to serve an  
2 answer to the complaint, or on or before September 7, 2005.

3 4. On or about September 7, 2005, defendant Richard G.  
4 Engel contacted me to request a 30-day extension of time to serve  
5 an answer to the complaint. I agreed to stipulate to extend the  
6 time for defendant to serve an answer to the complaint by 30 days  
7 to October 8, 2005, and I prepared a draft stipulation to so  
8 extend his time to serve an answer, which I had mailed to him for  
9 review and approval at the mailing address he provided: 2900  
10 Bristol St., Suite H202, Costa Mesa, CA 92626. I signed the  
11 stipulation so that defendant could file it with the Court  
12 himself or mail it back to me, so I could have my office file it  
13 with the Court.

14 5. I did not receive the signed stipulation back from  
15 defendant, and on or about October 24, 2005, I checked the  
16 Court's docket sheet for this case on its PACER (Public Access to  
17 Court Electronic Records) system and did not see any entry for  
18 the stipulation, and the absence of any docket entry for the  
19 stipulation indicated that it had not been submitted to the Court  
20 for filing.

21 6. On October 24, 2005, I sent a letter to defendant  
22 Richard G. Engel at his mailing address at 2900 Bristol St.,  
23 Suite H202, Costa Mesa, CA 92626, noting that the Court's docket  
24 sheet for the case reflected that he had not submitted the  
25 stipulation to the Court for filing and that there was no record  
26 that he filed and served an answer to the complaint. In this  
27 letter, I requested defendant to file and serve an answer to the  
28 complaint within 14 days on or before November 7, 2005, or

1 plaintiff will request the Clerk of the Court to enter his  
2 default in the case. As of November 28, 2005, as counsel for  
3 plaintiff, I have not received any response to my letter to  
4 defendant dated October 24, 2005 or a copy of any answer to the  
5 complaint, and the Court's docket sheet does not reflect that  
6 defendant has filed any answer to the complaint.

7 7. Default should be entered against defendant Richard G.  
8 Engel because as shown by the proof of service of the summons and  
9 complaint, plaintiff served defendant Richard G. Engel with  
10 copies of the summons and complaint on August 18, 2005, plaintiff  
11 did not serve an answer on or before September 7, 2005 within the  
12 20-day time period allowed under Rule 12(a)(1) of the Federal  
13 Rules of Civil Procedure, or by October 8, 2005 as I agreed to as  
14 counsel for plaintiff, thus, the time allowed by law for  
15 defendant to respond to the complaint has expired, and defendant  
16 has failed to timely serve an answer or other response to the  
17 complaint as permitted by law.

18 I declare under penalty of perjury that the foregoing is  
19 true and correct.

20 Executed on November 28, 2005.

21 

22 \_\_\_\_\_  
23 ROBERT N. KWAN  
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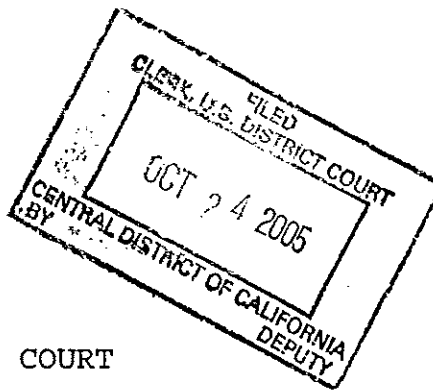
COPY

1 DEBRA WONG YANG  
United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
ROBERT N. KWAN  
4 Assistant United States Attorney  
California Bar Number: 91108  
5 Room 7211 Federal Building  
300 North Los Angeles Street  
6 Los Angeles, CA 90012  
Telephone: (213) 894-6551  
7 Facsimile: (213) 894-0115  
Email: Robert.Kwan@usdoj.gov

8 Attorneys for Plaintiff  
9

10 UNITED STATES DISTRICT COURT  
11 CENTRAL DISTRICT OF CALIFORNIA  
12 WESTERN DIVISION

13 UNITED STATES OF AMERICA, ) No. CV 05-5422 JSL (MCx)  
14 Plaintiff, )  
15 v. ) SUBMISSION OF (1) SUMMONS  
) (ORIGINAL) AND (2) PROOF OF  
16 RICHARD G. ENGEL, ) SERVICE - SUMMONS AND COMPLAINT  
) [No hearing required]  
17 Defendant. )  
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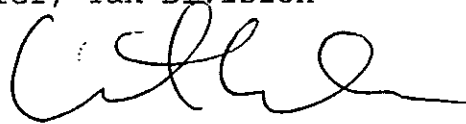


ATTACHMENT

1 Plaintiff United States of America, by its undersigned  
2 counsel of record, hereby submits: (1) the original Summons  
3 issued in this case; and (2) Proof of Service - Summons and  
4 Complaint.

5 Respectfully submitted,

6 DEBRA WONG YANG  
7 United States Attorney  
8 SANDRA R. BROWN  
9 Assistant United States Attorney  
10 Chief, Tax Division



11 Dated: 10/24/05

12 ROBERT N. KWAN  
13 Assistant United States Attorney  
14 Room 7211 Federal Building  
15 300 North Los Angeles Street  
16 Los Angeles, CA 90012  
17 Telephone: (213) 894-6551  
18 Facsimile: (213) 894-0115

19 Attorneys for Plaintiff United  
20 States of America  
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~~2~~

6

**ORIGINAL**

**UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

RICHARD G. ENGEL,

Defendant.

CASE NUMBER

~~SA CV-~~ CV05-5422 JSL (MCx)

SUMMONS

TO: THE ABOVE-NAMED DEFENDANT(S)

YOU ARE HEREBY SUMMONED and required to file with this court and serve upon plaintiff's attorney

Robert N. Kwan, whose address is:

DEBRA WONG YANG, United States Attorney  
SANDRA R. BROWN, Assistant United States Attorney  
Chief, Tax Division  
ROBERT N. KWAN, Assistant United States Attorney  
Room 7211, Federal Building  
300 North Los Angeles Street  
Los Angeles, California 90012  
Telephone No. (213) 894-6607 Facsimile: (213) 894-0115  
E-Mail: [robert.kwan@usdoj.gov](mailto:robert.kwan@usdoj.gov)

An answer to the complaint which is herewith served upon you within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

CLERK, U.S. DISTRICT COURT

DATE: JUL 26 2005

By 

Deputy Clerk

(SEAL OF THE COURT)

DEBRA WONG YANG, United States Attorney  
SANDRA R. BROWN, Chief, Tax Div.  
Assistant United States Attorney  
ROBERT N. KWAN, Asst. U.S. Attorney  
300 North Los Angeles Street, Room 7211  
Los Angeles, CA 90012  
Tel. (213) 894-6551 Fax: (213) 894-0115  
E-Mail: Robert.Kwan@usdoj.gov

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA

Plaintiff(s)

v.

RICHARD G. ENGEL

Defendant(s)

CASE NUMBER:

CV 05-5422 JSL (MCx)

PROOF OF SERVICE  
SUMMONS AND COMPLAINT

(Use separate proof of service for each person/party served)

1. At the time of service I was at least 18 years of age and not a party to this action and I served copies of the (*specify documents*):

- a.  summons       complaint       alias summons       first amended complaint  
 second amended complaint  
 third amended complaint

other (*specify*):

2. Person served:

- a.  Defendant (*name*): Richard G. Engel  
b.  Other (*specify name and title or relationship to the party/business named*):

c.  Address where papers were served: INTERNAL REVENUE SERVICE  
24000 AVILA RD.  
LAGUNA NIGUEL, CA 92677

3. Manner of Service in compliance with (*the appropriate box must be checked*):

- a.  Federal Rules of Civil Procedure  
b.  California Code of Civil Procedure

4. I served the person named in Item 2:

- a.  By Personal service. By personally delivering copies. If the person is a minor, by leaving copies with a parent, guardian, conservator or similar fiduciary and to the minor if at least twelve (12) years of age.

1.  Papers were served on (*date*): 08/18/2005 at (*time*): 11:12 A.M.

- b.  By Substituted service. By leaving copies:

1.  (home) at the dwelling house, usual place of abode, or usual place of business of the person served in the presence of a competent member of the household, at least 18 years of age, who was informed of the general nature of the papers.

2.  (business) or a person apparently in charge of the office or place of business, at least 18 years of age, who was informed of the general nature of the papers.

3.  Papers were served on (*date*): \_\_\_\_\_ at (*time*): \_\_\_\_\_

4.  by mailing (*by first-class mail, postage prepaid*) copies to the person served in Item 2(b) at the place where the copies were left in Item 2(c).

5.  papers were mailed on (*date*): \_\_\_\_\_

6.  due diligence. I made at least three (3) attempts to personally serve the defendant.

PROOF OF SERVICE - SUMMONS AND COMPLAINT



- c.  **Mail and acknowledgment of service.** By mailing (*by first-class mail or airmail, postage prepaid*) copies to the person served, with two (2) copies of the form of Waiver of Service of Summons and Complaint and a return envelope, postage prepaid addressed to the sender. (**Attach completed Waiver of Service of Summons and Complaint**).
- d.  **Service on domestic corporation, unincorporated association (including partnership), or public entity.** (F.R.Civ.P. 4(h)) (C.C.P. 416.10) By delivering, during usual business hours, a copy of the summons and complaint to an officer, a managing or general agent, or to any other agent authorized by appointment or by law to receive service of process and, if the agent is one authorized by statute and the statute so requires, by also mailing, by first-class mail, postage prepaid, a copy to the defendant.
- e.  **Substituted service on domestic corporation, unincorporated association (including partnership), or public entity.** (C.C.P. 415.20 only) By leaving during usual office hours, a copy of the summons and complaint in the office of the person served with the person who apparently was in charge and thereafter by mailing (*by first-class mail, postage prepaid*) copies to the persons at the place where the copies were left in full compliance with C.C.P. 415.20. Substitute service upon the California Secretary of State requires a court order. (**Attach a copy of the order to this Proof of Service**).
- f.  **Service on a foreign corporation.** In any manner prescribed for individuals by FRCP 4(f).
- g.  **Certified or registered mail service.** By mailing to an address outside California (*by first-class mail, postage prepaid, requiring a return receipt*) copies to the person served. (**Attach signed return receipt or other evidence of actual receipt by the person served**).
- h.  **Other** (specify code section and type of service):

5. Service upon the United States, and Its Agencies, Corporations or Officers.

- a.  by delivering a copy of the summons and complaint to the clerical employee designated by the U.S. Attorney authorized to accept service, pursuant to the procedures for the Office of the U.S. Attorney for acceptance of service, or by sending a copy of the summons and complaint by registered or certified mail addressed to the civil process clerk at the U.S. Attorneys Office.

Name of person served:

Title of person served:

Date and time of service: (date): \_\_\_\_\_ at (time): \_\_\_\_\_

- b.  By sending a copy of the summons and complaint by registered or certified mail to the Attorney General of the United States at Washington, D.C. (**Attach signed return receipt or other evidence of actual receipt by the person served**).
- c.  By sending a copy of the summons and complaint by registered or certified mail to the officer, agency or corporation (**Attach signed return receipt or other evidence of actual receipt by the person served**).

6. At the time of service I was at least 18 years of age and not a party to this action.

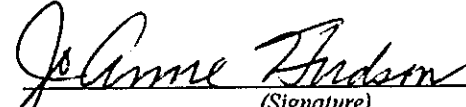
7. Person serving (*name, address and telephone number*):  
 JO ANNE HUDSON, REVENUE OFFICER  
 INTERNAL REVENUE SERVICE  
 24000 AVILA RD., MAIL STOP 5107  
 LAGUNA NIGUEL, CA 92677

- a. Fee for service: \$
- b.  Not a registered California process server
- c.  Exempt from registration under B&P 22350(b)
- d.  Registered California process server

8.  I am a California sheriff, marshal, or constable and I certify that the foregoing is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Date: 08/18/2005

  
 \_\_\_\_\_  
 (Signature)  
 JO ANNE HUDSON

PROOF OF SERVICE - SUMMONS AND COMPLAINT



SERVICE LIST

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Richard G. Engel, Esquire  
2900 Bristol St., Suite H202  
Costa Mesa, CA 92626

Courtesy copies to:

Robert S. Watkins, Esquire  
Chief, Civil Trial Section  
Western Region  
Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Ben Franklin Station  
Washington, D.C. 20044

Edwin A. Herrera, Esquire  
Associate Area Counsel  
Willis B. Douglass, Esquire  
Attorney  
Small Business/Self-Employed Division Counsel  
Internal Revenue Service  
Mail Stop 8800  
24000 Avila Road  
Laguna Niguel, CA 92677



SERVICE LIST

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Small Business/Self-Employed Division Counsel  
Internal Revenue Service  
Mail Stop 8800  
24000 Avila Road  
Laguna Niguel, CA 92677

1 DEBRA WONG YANG  
United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
ROBERT N. KWAN  
4 Assistant United States Attorney  
California Bar Number: 91108  
5 Room 7211 Federal Building  
300 North Los Angeles Street  
6 Los Angeles, CA 90012  
Telephone: (213) 894-6551  
7 Facsimile: (213) 894-0115  
Email: Robert.Kwan@usdoj.gov

**CONFIDENTIAL**

8 Attorneys for Plaintiff  
9

10 UNITED STATES DISTRICT COURT  
11 CENTRAL DISTRICT OF CALIFORNIA  
12 WESTERN DIVISION

FILED  
CLERK U.S. DISTRICT COURT  
OCT 24 2005  
CENTRAL DISTRICT OF CALIFORNIA  
DEPUTY

13 UNITED STATES OF AMERICA, ) No. CV 05-5422 JSL (MCx)  
14 Plaintiff, )  
15 v. ) SUBMISSION OF (1) SUMMONS  
) (ORIGINAL) AND (2) PROOF OF  
16 RICHARD G. ENGEL, ) SERVICE - SUMMONS AND COMPLAINT  
)  
17 Defendant. ) [No hearing required]  
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INDEXED ON CM  
OCT 28 2005  
*[Handwritten signature]*  
*[Handwritten circled number 3]*

1 Plaintiff United States of America; by its undersigned  
2 counsel of record, hereby submits: (1) the original Summons  
3 issued in this case; and (2) Proof of Service - Summons and  
4 Complaint.

5 Respectfully submitted,

6 DEBRA WONG YANG  
7 United States Attorney  
8 SANDRA R. BROWN  
9 Assistant United States Attorney  
10 Chief, Tax Division



11 Dated: 10/24/05

12 ROBERT N. KWAN  
13 Assistant United States Attorney  
14 Room 7211 Federal Building  
15 300 North Los Angeles Street  
16 Los Angeles, CA 90012  
17 Telephone: (213) 894-6551  
18 Facsimile: (213) 894-0115

19 Attorneys for Plaintiff United  
20 States of America  
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**ORIGINAL**

**UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

RICHARD G. ENGEL,

Defendant.

CASE NUMBER

~~SA CV-~~ CV05-5422 JSL (MCx)

SUMMONS

TO: THE ABOVE-NAMED DEFENDANT(S)

YOU ARE HEREBY SUMMONED and required to file with this court and serve upon plaintiff's attorney

Robert N. Kwan, whose address is:

DEBRA WONG YANG, United States Attorney  
SANDRA R. BROWN, Assistant United States Attorney  
Chief, Tax Division  
ROBERT N. KWAN, Assistant United States Attorney  
Room 7211, Federal Building  
300 North Los Angeles Street  
Los Angeles, California 90012  
Telephone No. (213) 894-6607 Facsimile: (213) 894-0115  
E-Mail: [robert.kwan@usdoj.gov](mailto:robert.kwan@usdoj.gov)

An answer to the complaint which is herewith served upon you within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

CLERK, U.S. DISTRICT COURT

DATE: JUL 26 2005

By 

Deputy Clerk

(SEAL OF THE COURT)



DEBRA WONG YANG, United States Attorney  
SANDRA R. BROWN, Chief, Tax Div.  
Assistant United States Attorney  
ROBERT N. KWAN, Asst. U.S. Attorney  
300 North Los Angeles Street, Room 7211  
Los Angeles, CA 90012  
Tel. (213) 894-6551 Fax: (213) 894-0115  
E-Mail: Robert.Kwan@usdoj.gov

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA

Plaintiff(s)

v.

RICHARD G. ENGEL

Defendant(s)

CASE NUMBER:

CV 05-5422 JSL (MCx)

PROOF OF SERVICE  
SUMMONS AND COMPLAINT  
(Use separate proof of service for each person/party served)

1. At the time of service I was at least 18 years of age and not a party to this action and I served copies of the (specify documents):
- a.  summons  complaint  alias summons  first amended complaint  
 second amended complaint  
 third amended complaint
- other (specify):
2. Person served:
- a.  Defendant (name): Richard G. Engel
- b.  Other (specify name and title or relationship to the party/business named):
- c.  Address where papers were served: INTERNAL REVENUE SERVICE  
24000 AVILA RD.  
LAGUNA, NIGUEL, CA 92677
3. Manner of Service in compliance with (the appropriate box must be checked):
- a.  Federal Rules of Civil Procedure
- b.  California Code of Civil Procedure
4. I served the person named in Item 2:
- a.  By Personal service. By personally delivering copies. If the person is a minor, by leaving copies with a parent, guardian, conservator or similar fiduciary and to the minor if at least twelve (12) years of age.
1.  Papers were served on (date): 08/18/2005 at (time): 11:12 A.M.
- b.  By Substituted service. By leaving copies:
1.  (home) at the dwelling house, usual place of abode, or usual place of business of the person served in the presence of a competent member of the household, at least 18 years of age, who was informed of the general nature of the papers.
2.  (business) or a person apparently in charge of the office of place of business, at least 18 years of age, who was informed of the general nature of the papers.
3.  Papers were served on (date): \_\_\_\_\_ at (time): \_\_\_\_\_
4.  by mailing (by first-class mail, postage prepaid) copies to the person served in Item 2(b) at the place where the copies were left in Item 2(c).
5.  papers were mailed on (date): \_\_\_\_\_
6.  due diligence. I made at least three (3) attempts to personally serve the defendant.

- c.  **Mail and acknowledgment of service.** By mailing (*by first-class mail or airmail, postage prepaid*) copies to the person served, with two (2) copies of the form of Waiver of Service of Summons and Complaint and a return envelope, postage prepaid addressed to the sender. (**Attach completed Waiver of Service of Summons and Complaint**).
- d.  **Service on domestic corporation, unincorporated association (including partnership), or public entity.** (F.R.Civ.P. 4(h)) (C.C.P. 416.10) By delivering, during usual business hours, a copy of the summons and complaint to an officer, a managing or general agent, or to any other agent authorized by appointment or by law to receive service of process and, if the agent is one authorized by statute and the statute so requires, by also mailing, by first-class mail, postage prepaid, a copy to the defendant.
- e.  **Substituted service on domestic corporation, unincorporated association (including partnership), or public entity.** (C.C.P. 415.20 only) By leaving during usual office hours, a copy of the summons and complaint in the office of the person served with the person who apparently was in charge and thereafter by mailing (*by first-class mail, postage prepaid*) copies to the persons at the place where the copies were left in full compliance with C.C.P. 415.20. Substitute service upon the California Secretary of State requires a court order. (**Attach a copy of the order to this Proof of Service**).
- f.  **Service on a foreign corporation.** In any manner prescribed for individuals by FRCP 4(f).
- g.  **Certified or registered mail service.** By mailing to an address outside California (*by first-class mail, postage prepaid, requiring a return receipt*) copies to the person served. (**Attach signed return receipt or other evidence of actual receipt by the person served**).
- h.  **Other** (specify code section and type of service):

5. Service upon the **United States, and Its Agencies, Corporations or Officers.**

- a.  by delivering a copy of the summons and complaint to the clerical employee designated by the U.S. Attorney authorized to accept service, pursuant to the procedures for the Office of the U.S. Attorney for acceptance of service, or by sending a copy of the summons and complaint by registered or certified mail addressed to the civil process clerk at the U.S. Attorneys Office.

Name of person served:

Title of person served:

Date and time of service: (date): \_\_\_\_\_ at (time): \_\_\_\_\_

- b.  By sending a copy of the summons and complaint by registered or certified mail to the Attorney General of the United States at Washington, D.C. (**Attach signed return receipt or other evidence of actual receipt by the person served**).
- c.  By sending a copy of the summons and complaint by registered or certified mail to the officer, agency or corporation (**Attach signed return receipt or other evidence of actual receipt by the person served**).

6. At the time of service I was at least 18 years of age and not a party to this action.

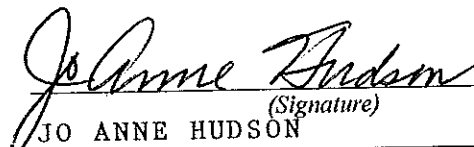
7. Person serving (*name, address and telephone number*):  
 JO ANNE HUDSON, REVENUE OFFICER  
 INTERNAL REVENUE SERVICE  
 24000 AVILA RD., MAIL STOP 5107  
 LAGUNA NIGUEL, CA 92677

- a. Fee for service: \$
- b.  Not a registered California process server
- c.  Exempt from registration under B&P 22350(b)
- d.  Registered California process server

8.  I am a California sheriff, marshal, or constable and I certify that the foregoing is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Date: 08/18/2005

  
 (Signature)  
 JO ANNE HUDSON



SERVICE LIST

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Richard G. Engel, Esquire  
2900 Bristol St., Suite H202  
Costa Mesa, CA 92626

Courtesy copies to:

Robert S. Watkins, Esquire  
Chief, Civil Trial Section  
Western Region  
Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Ben Franklin Station  
Washington, D.C. 20044

Edwin A. Herrera, Esquire  
Associate Area Counsel  
Willis B. Douglass, Esquire  
Attorney  
Small Business/Self-Employed Division Counsel  
Internal Revenue Service  
Mail Stop 8800  
24000 Avila Road  
Laguna Niguel, CA 92677

**ORIGINAL**

1 DEBRA WONG YANG  
United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
ROBERT N. KWAN (California Bar No. 91108)  
4 Assistant United States Attorney  
Room 7211, Federal Building  
5 300 North Los Angeles Street  
Los Angeles, California 90012  
6 Telephone: (213) 894-6551  
Facsimile: (213) 894-0115  
7 Email: Robert.Kwan@usdoj.gov

BY \_\_\_\_\_  
2005 JUL 26 PM 3:26  
U.S. DISTRICT COURT  
CENTRAL DISTRICT OF CALIF.

FILED

8 Attorneys for Plaintiff  
United States of America  
9

10 UNITED STATES DISTRICT COURT  
11 CENTRAL DISTRICT OF CALIFORNIA  
12 SOUTHERN DIVISION CV05-5422 JSL (MCx)

13 UNITED STATES OF AMERICA, ) Case No. ~~SA~~ 05-  
14 Plaintiff, ) NOTICE OF INTERESTED PARTIES  
15 v. ) [No hearing required]  
16 RICHARD G. ENGEL )  
17 Defendant. )  
18 \_\_\_\_\_ )

19  
20 The undersigned counsel of record for the respondents,  
21 certifies that the following parties have a direct  
22 pecuniary interest in the outcome of this case. This  
23 presentation is made to enable the Court to evaluate possible  
24 disqualification or recusal.

25 / / / /  
26 / / / /  
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DECKETED ON CM  
JUL 29 2005  
BY \_\_\_\_\_ 014

1 The following parties have a pecuniary interest in the  
2 outcome of this case:

- 3 1. United States of America  
4 2. Richard G. Engel

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DATED: 7-26-05

Respectfully submitted,

DEBRA WONG YANG  
United States Attorney  
SANDRA R. BROWN  
Assistant United States  
Attorney  
Chief, Tax Division



---

ROBERT N. KWAN  
Assistant United States  
Attorney

Attorneys for Petitioner

ORIGINAL

1 DEBRA WONG YANG  
United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
ROBERT N. KWAN (California Bar No. 091108)  
4 Assistant United States Attorney  
Room 7211, Federal Building  
5 300 North Los Angeles Street  
Los Angeles, CA 90012  
6 Telephone: (213) 894-6551  
Facsimile: (213) 894-0115  
7 Email: Robert.Kwan@usdoj.gov

8 Attorneys for Plaintiff  
United States of America

9  
10 UNITED STATES DISTRICT COURT  
11 CENTRAL DISTRICT OF CALIFORNIA  
12 SOUTHERN DIVISION

CV05-5422 JSL (MCx)

13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 v.

16 RICHARD G. ENGEL,

17 Defendant.

) No. ~~SA~~ CV 05-

) COMPLAINT TO REDUCE FEDERAL TAX

) ASSESSMENTS TO JUDGMENT

DOCKETED ON CM  
JUL 29 2005  
BY \_\_\_\_\_ 014

18  
19 Plaintiff United States of America complains and alleges as  
20 follows:

21 1. This is a civil action to reduce federal tax assessments  
22 against defendant Richard G. Engel.

23 2. This action is brought at the direction of the Attorney  
24 General of the United States and at the request and with the  
25 authorization of the Chief Counsel of the Internal Revenue  
26 Service, a delegate of the Secretary of the Treasury, pursuant to  
27 Title 26, United States Code (U.S.C.) §§ 7401 and 7403.

28 3. The Court has jurisdiction over this action pursuant to

2005 JUL 26 PM 3:25  
CENTRAL DISTRICT OF CALIF.  
SANTA ANA

FILED

IS NIF 20

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1 26 U.S.C. § 7402 and 28 U.S.C. §§ 1340 and 1345. Venue for the  
2 complaint is within the Central District of California under  
3 28 U.S.C. §§ 1391(b) and 1396.

4 4. Defendant Richard G. Engel resides within the Central  
5 District of California.

6 5. On the date indicated below, a delegate of the Secretary  
7 of the Treasury made an assessment against defendant Richard G.  
8 Engel for unpaid individual federal income taxes for the  
9 identified tax year and in the amount as follows:

10	<u>Year</u>	<u>Date</u>	<u>Amount</u>
11	1993	January 2, 1995	\$ 88,848.00

12 6. In addition to the income taxes assessed against  
13 defendant Richard G. Engel set forth in paragraph 5 above,  
14 statutory interest, penalties and collection costs have been  
15 assessed and have accrued on such income tax liabilities, and  
16 certain payments and credits have been made against such  
17 liabilities, so that the total amounts owing for the tax year  
18 1993 as of July 31, 2005 will be as follows:

19	<u>Year</u>	<u>Total Liability as of July 31, 2005</u>
20	1993	\$ 95,854.41

21 7. On the dates indicated below, a delegate of the  
22 Secretary of the Treasury made assessments against defendant  
23 Richard G. Engel for unpaid trust fund recovery penalties for the  
24 identified tax periods and in the amount as follows:

25	<u>Periods</u>	<u>Date</u>	<u>Amount</u>
26	1993-03	October 3, 1994	\$1,687,717.81
27	through 1994-03		

28 8. In addition to the trust fund recovery penalties assessed



1 against defendant Richard G. Engel set forth in paragraph 7  
2 above, statutory interest, penalties and collection costs have  
3 been assessed and have accrued on such trust fund recovery  
4 penalty liabilities, and certain payments and credits have been  
5 made against such liabilities, so that the total amounts owing  
6 for the tax periods as of July 31, 2005 will be as follows:

<u>Year</u>	<u>Total Liability as of July 31, 2005</u>
1993-03	\$ 3,760,335.78
through 1994-03	

10 9. Timely notice and demand for payment of the tax  
11 assessments described in paragraphs 5 and 7 above was sent to  
12 defendant Richard G. Engel. However, despite the giving of  
13 notice and demand, in accordance with the applicable provisions  
14 of the Internal Revenue Code, Title 26, United States Code,  
15 defendant Richard G. Engel remains indebted to the United States  
16 on the above described assessments, including interest and  
17 applicable fees and penalties accruing through July 31, 2005,  
18 minus any credits, in the total amount of \$3,856,190.19, plus  
19 penalties and interest accruing after July 31, 2005.

20 WHEREFORE, plaintiff United States of America prays that the  
21 Court:

22 A. Enter judgment in favor of plaintiff United States of  
23 America and against defendant Richard G. Engel in the amount of  
24 \$3,856,190.19, plus accrued interest and penalties, and other  
25 statutory additions as provided by law, minus any credits;

26  
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28

1 B. Award plaintiff United States of America its costs and  
2 such other further relief as is just and proper.

3 DEBRA WONG YANG  
4 United States Attorney  
5 SANDRA R. BROWN  
6 Assistant United States Attorney  
7 Chief, Tax Division

8 DATED: 7/25/05



9 ROBERT N. KWAN  
10 Assistant United States Attorney

11 Attorneys for Plaintiff United  
12 States of America  
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ORIGINAL

UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA
CIVIL COVER SHEET

I (a) PLAINTIFFS (Check box if you are representing yourself)
UNITED STATES OF AMERICA
(b) County of Residence of First Listed Plaintiff (Except in U.S. Plaintiff Cases):
(c) Attorneys (Firm Name, Address and Telephone Number. If you are representing yourself, provide same.)
DEBRA WONG YANG, United States Attorney
SANDRA R. BROWN, Assistant United States Attorney
Chief, Tax Division
ROBERT N. KWAN, Deputy Chief, Tax Division
Room 7211, Federal Building, 300 North Los Angeles St.
Los Angeles, CA 90012
Tel. No. (213) 894-6551 Fax No. (213) 894-0115
E-Mail: Robert.Kwan@usdoj.gov
DEFENDANTS
RICAHRD G. ENGEL
County of Residence of First Listed Defendant (In U.S. Plaintiff Cases Only):
Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an X in one box only.)
III. CITIZENSHIP OF PRINCIPAL PARTIES - For Diversity Cases Only
(Place an X in one box for plaintiff and one for defendant.)
PTF DEF
Citizen of This State
Citizen of Another State
Citizen or Subject of a Foreign Country
Incorporated or Principal Place of Business in this State
Incorporated and Principal Place of Business in Another State
Foreign Nation

IV. ORIGIN (Place an X in one box only:)
1 Original Proceeding
2 Removed from State Court
3 Remanded from Appellate Court
4 Reinstated or Reopened
5 Transferred from another district (specify):
6 Multi-District Litigation
7 Appeal to District Judge from Magistrate Judge

V. REQUESTED IN COMPLAINT: JURY DEMAND: Yes No (Check 'Yes' only if demanded in complaint.)
CLASS ACTION under F.R.C.P. 23: Yes No
MONEY DEMANDED IN COMPLAINT: \$

VI. CAUSE OF ACTION (Cite the U.S. Civil Statute under which you are filing and write a brief statement of cause. Do not cite jurisdictional statutes unless diversity.)

COMPLAINT TO REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT

VII. NATURE OF SUIT (Place an X in one box only.)
OTHER STATUTES
CONTRACT
REAL PROPERTY
TORTS
PERSONAL INJURY
TORTS
PERSONAL PROPERTY
BANKRUPTCY
CIVIL RIGHTS
PRISONER PETITIONS
FORFEITURE / PENALTY
LABOR
PROPERTY RIGHTS
SOCIAL SECURITY
FEDERAL TAX SUITS

VIII(a). IDENTICAL CASES: Has this action been previously filed and dismissed, remanded or closed? No Yes

If yes, list case number(s): Bankruptcy Case No. CV05-5422-JSL (MCx)

FOR OFFICE USE ONLY: Case Number:

UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA  
CIVIL COVER SHEET

AFTER COMPLETING THE FRONT SIDE OF FORM JS-44C, COMPLETE THE INFORMATION REQUESTED BELOW.

VIII(b). RELATED CASES: Have any cases been previously filed that are related to the present case?  No  Yes

If yes, list case number(s): \_\_\_\_\_

Civil cases are deemed related if a previously filed case and the present case:

- (Check all boxes that apply)  A. Appear to arise from the same or substantially identical transactions, happenings, or events;  
 B. Involve the same or substantially the same parties or property;  
 C. Involve the same patent, trademark or copyright;  
 D. Call for determination of the same or substantially identical questions of law, or  
 E. Likely for other reasons may entail unnecessary duplication of labor if heard by different judges.

IX. VENUE: List the California County, or State if other than California, in which EACH named plaintiff resides (Use an additional sheet if necessary)

Check here if the U.S. government, its agencies or employees is a named plaintiff.

Orange County

List the California County, or State if other than California, in which EACH named defendant resides. (Use an additional sheet if necessary).

Check here if the U.S. government, its agencies or employees is a named defendant.

Orange County

List the California County, or State if other than California, in which EACH claim arose. (Use an additional sheet if necessary)

Note: In land condemnation cases, use the location of the tract of land involved.

Orange County

X. SIGNATURE OF ATTORNEY (OR PRO PER):



Date

7-26-05

Notice to Counsel/Parties: The CV-71 (JS-44) Civil Cover Sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law. This form, approved by the Judicial Conference of the United States in September 1974, is required pursuant to Local Rule 3-1 is not filed but is used by the Clerk of the Court for the purpose of statistics, venue and initiating the civil docket sheet. (For more detailed instructions, see separate instructions sheet.)

Key to Statistical codes relating to Social Security Cases:

Nature of Suit Code	Abbreviation	Substantive Statement of Cause of Action
861	HIA	All claims for health insurance benefits (Medicare) under Title 18, Part A, of the Social Security Act, as amended. Also, include claims by hospitals, skilled nursing facilities, etc., for certification as providers of services under the program. (42 U.S.C. 1935FF(b))
862	BL	All claims for "Black Lung" benefits under Title 4, Part B, of the Federal Coal Mine Health and Safety Act of 1969. (30 U.S.C. 923)
863	DIWC	All claims filed by insured workers for disability insurance benefits under Title 2 of the Social Security Act, as amended; plus all claims filed for child's insurance benefits based on disability. (42 U.S.C. 405(g))
863	DIWW	All claims filed for widows or widowers insurance benefits based on disability under Title 2 of the Social Security Act, as amended. (42 U.S.C. 405(g))
864	SSID	All claims for supplemental security income payments based upon disability filed under Title 16 of the Social Security Act, as amended.
865	RSI	All claims for retirement (old age) and survivors benefits under Title 2 of the Social Security Act, as amended. (42 U.S.C. (g))

COPY

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

vs.

RICHARD G. ENGEL,

Defendant.

CASE NUMBER

~~SA CV~~ - \_\_\_\_\_  
CV05-5422 JSL (MCx)

SUMMONS

TO: THE ABOVE-NAMED DEFENDANT(S)

YOU ARE HEREBY SUMMONED and required to file with this court and serve upon plaintiff's attorney

Robert N. Kwan, whose address is:

DEBRA WONG YANG, United States Attorney  
SANDRA R. BROWN, Assistant United States Attorney  
Chief, Tax Division  
ROBERT N. KWAN, Assistant United States Attorney  
Room 7211, Federal Building  
300 North Los Angeles Street  
Los Angeles, California 90012  
Telephone No. (213) 894-6607 Facsimile: (213) 894-0115  
E-Mail: [robert.kwan@usdoj.gov](mailto:robert.kwan@usdoj.gov)

An answer to the complaint which is herewith served upon you within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

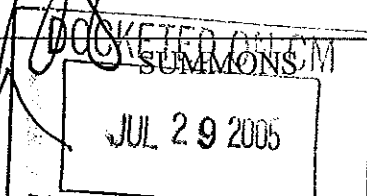
CLERK, U.S. DISTRICT COURT

DATE: JUL 26 2005

By EDWIN SAMBRAHO  
Deputy Clerk

(SEAL OF THE COURT)

CV-1A (08/97)



UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

NOTICE OF ASSIGNMENT TO UNITED STATES MAGISTRATE JUDGE FOR DISCOVERY

Pursuant to the Local Rules Governing Duties of Magistrate Judges, the following Magistrate Judge has been designated to hear discovery motions for this case at the discretion of the assigned District Judge:

(MCx)

- |  |  |
|--|--|
| <input type="checkbox"/> Paul L. Abrams      | <input type="checkbox"/> Jennifer T. Lum             |
| <input type="checkbox"/> Robert N. Block     | <input checked="" type="checkbox"/> James W. McMahon |
| <input type="checkbox"/> Rosalyn M. Chapman  | <input type="checkbox"/> Margaret A. Nagle           |
| <input type="checkbox"/> Charles Eick        | <input type="checkbox"/> Arthur Nakazato             |
| <input type="checkbox"/> Rita Coyne Federman | <input type="checkbox"/> Fernando M. Olguin          |
| <input type="checkbox"/> Paul Game           | <input type="checkbox"/> Suzanne H. Segal            |
| <input type="checkbox"/> Marc Goldstein      | <input type="checkbox"/> Carolyn Turchin             |
| <input type="checkbox"/> Stephen J. Hillman  | <input type="checkbox"/> Patrick J. Walsh            |
| <input type="checkbox"/> Jeffrey W. Johnson  | <input type="checkbox"/> Andrew J. Wistrich          |
| <input type="checkbox"/> Victor B. Kenner    | <input type="checkbox"/> Carla Woehrle               |
| <input type="checkbox"/> Stephen G. Larson   | <input type="checkbox"/> Ralph Zarefsky              |

Upon the filing of a discovery motion, the motion will be presented to the United States District Judge for consideration and may thereafter be referred to the Magistrate Judge for hearing and determination. The Magistrate Judge's initials should be used on all documents filed with the Court so that the case number reads as follows:

CV05- 5422 JSL (MCx)

NOTICE TO COUNSEL

*A copy of this notice must be served with the summons and complaint on all defendants (if a removal action is filed, a copy of this notice must be served on all plaintiffs).*

Subsequent documents must be filed at the following location:

- |   |  |   |
|---|--|---|
| <input checked="" type="checkbox"/> Western Division<br>312 N. Spring St., Rm. G-8<br>Los Angeles, CA 90012 | <input type="checkbox"/> Southern Division<br>411 West Fourth St., Rm. 1-053<br>Santa Ana, CA 92701-4516 | <input type="checkbox"/> Eastern Division<br>3470 Twelfth St., Rm. 134<br>Riverside, CA 92501 |
|---|--|---|

Failure to file at the correct location will result in your documents being returned to you.