

COPY

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13 Attorneys for Plaintiff
United States of America

14
15 IN THE UNITED STATES DISTRICT COURT FOR THE
16 CENTRAL DISTRICT OF CALIFORNIA
17 WESTERN DIVISION

18 UNITED STATES OF AMERICA,

19
20 Plaintiff,

21 v.

22 MARIA TERESITA VIRAY,
individually and d/b/a TVDM TAX
23 SERVICES, MTV TAX SERVICES,
and NEW HORIZON TAX SERVICES,

24
25 Defendant.
26
27
28

BY: _____

CLERK U.S. DISTRICT COURT
CENTRAL DISTRICT OF CALIF.
LOS ANGELES

12 FEB - 6 PM 3:33

FILED

CV 12-01016BW (P2x)

Civil No. _____

**Complaint for Permanent Injunction
and Other Relief**

1 Plaintiff, United States of America, for its complaint against Maria Teresita Viray,
2 individually and doing business as TVDM Tax Services, MTV Tax Services, and New
3 Horizon Tax Services, states as follows:

4 1. This suit is brought under sections 7402(a), 7407, and 7408 of the Internal
5 Revenue Code (26 U.S.C.)("IRC") to enjoin Maria Teresita Viray, individually and doing
6 business as TVDM Tax Services, MTV Tax Services, and New Horizon Tax Services,
7 and anyone in active concert or participation with her, from:

8 (a) acting as a federal tax return preparer or requesting, assisting in, or
9 directing the preparation or filing of federal tax returns, amended
10 returns, or other related documents or forms for any person or entity
11 other than herself;

12 (b) preparing or assisting in preparing federal tax returns that she knows
13 or reasonably should have known would result in an understatement of
14 tax liability or the overstatement of federal tax refund(s) as penalized
15 by IRC § 6694;

16 (c) engaging in any other activity subject to penalty under IRC §§ 6694,
17 6701, or any other penalty provision in the IRC;

18 (d) representing anyone other than herself before the Internal Revenue Service;
19 and

20 (d) engaging in any conduct that substantially interferes with the proper
21 administration and enforcement of the internal revenue laws.

22 **Jurisdiction and Venue**

23 2. Pursuant to IRC §§ 7402, 7407, and 7408, this action has been requested by
24 the Chief Counsel of the IRS, a delegate of the Secretary of the Treasury, and commenced
25 at the direction of a delegate of the Attorney General.

26 3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345 and
27 IRC §§ 7402(a), 7407, and 7408.

1 8. Considering that Viray has prepared at least 16,234 tax returns from 2008 to
2 2010, and based on the \$2,871 average tax deficiency on the 297 returns that the IRS has
3 examined, and the over 97% error rate on the returns the IRS has examined (297 of 304
4 returns), Viray's tax return preparation resulted in the estimated loss of over \$45,000,000
5 in revenue to the United States from 2008 to 2010 alone.

6 **Charitable Contribution and Employee Business Expense Fraud**

7 9. Viray often prepares tax returns for customers on which she fabricates or
8 fraudulently inflates the amount of a customer's charitable contribution. Section 170 of
9 the Internal Revenue Code governs charitable contributions. Section 170(a) provides that
10 qualifying charitable contributions, as defined by IRC § 170(c), are allowable only if
11 verified. Viray prepares returns for clients that report a fraudulently inflated amount of
12 charitable contributions.

13 10. Viray also frequently prepares returns for customers that claim deductions
14 for fabricated or fraudulently inflated unreimbursed business expenses, and makes false
15 claims for purported business expenses that do not qualify under the Internal Revenue
16 Code. Section 162 of the Code governs trade or business expenses. IRS Publication 529
17 provides examples of qualifying business expenses, including "Union dues and expenses"
18 and "Work clothes and uniforms if required and not suitable for everyday use." *See* IRS
19 Publication 529 (2010) (*See* <http://www.irs.gov/publications/p529/ar02.html>).
20 Publication 529 also provides examples of expenses that do not qualify as business
21 expenses, including "Commuting expenses," "Lunches with co-workers," "Meals while
22 working late," and "Personal, living, or family expenses."

23 11. For example, on the 2008 tax return of customers Ramoncito and Michaela
24 Francisco, Viray improperly claimed that the Franciscos had \$4,862 in cash charitable
25 contributions and \$250 in non-cash charitable contributions. The Franciscos provided
26 Viray with documents showing that they made cash contributions totaling \$985 in 2008.
27 However, Viray fraudulently inflated the Franciscos' cash contributions by \$3,877.

1 Moreover, the Franciscos did not make any non-cash contributions, nor did they tell
2 Viray that they made such contributions. When the Franciscos reviewed their return, they
3 questioned Viray about the claimed contributions. Viray told the Franciscos not to worry.

4 12. Viray also falsely claimed \$8,959 on the Franciscos' 2008 return as
5 unreimbursed employee business expenses for purported business expenses, such as
6 personal upkeep, shoes, and laundry. When preparing the return, Viray asked the
7 Franciscos about their work attire, to which the Franciscos responded that they wear
8 business casual clothing. Viray then asked the Franciscos about their dry cleaning
9 expenses. Viray told the Franciscos that such expenses were deductible. Not only are
10 such expenses not deductible, but Viray also inflated the Franciscos' dry cleaning
11 expenses which she improperly claimed as business expenses on the Franciscos' 2008
12 return.

13 13. Viray also falsely claimed Ramoncito's parents as dependents on the return,
14 even though Ramoncito's parents do not live with the Franciscos and the Franciscos did
15 not provide more than half of their financial support.

16 14. Viray also prepared the 2008 tax return of customer Maria Krutolow, a
17 nurse. On Krutolow's 2008 tax return, Viray included bogus charitable deductions in the
18 amounts of \$5,737. Krutolow, however, specifically told Viray that she did not make any
19 contributions in 2008 and never provided Viray with documentation showing that she
20 made such contributions.

21 **Causing False Statements and Documents to be Provided to the IRS**

22 15. Viray has also caused or intended to cause false statements to be made to the
23 IRS by her customers, and produced falsified documents for her customers to provide to
24 the IRS to support the bogus claims that Viray fabricated on her customers' returns.

25 16. For example, to support the inflated charitable deductions reported on the
26 Franciscos' 2008 tax return, Viray falsified the charitable contribution amounts reported
27 on the Franciscos' receipts provided by their church. The Franciscos provided Viray with
28

1 a letter from Church of Saint Philip the Apostle dated February 10, 2009, and thanking
2 the Franciscos for their tax-deductible contribution of \$760. Viray altered the letter,
3 changing the amount to \$2,760. The Franciscos also provided Viray with a letter from
4 the Archdiocese of Los Angeles, dated August 12, 2008, thanking the Franciscos for their
5 gift of \$100. Viray also altered this letter, changing the amount to \$1,100. During the
6 IRS's audit of the Franciscos, at which Viray appeared as the Franciscos' representative,
7 Viray produced these fabricated receipts to the IRS.

8 17. Similarly, Viray created false receipts for customer Maria Krutolow. When
9 Krutolow told Viray that she had no contributions in 2008, Viray responded that she has a
10 special printer that allows her to change the dates and amounts on charitable contribution
11 receipts. Viray also told Krutolow not to worry if she is audited, because Viray would
12 represent her in the audit, and has contacts who can create receipts to substantiate the
13 bogus claims that Viray makes on her customers' returns. Viray told Krutolow not to tell
14 anyone about this service, because she purportedly only offers it to very special clients.
15 During the IRS audit of Krutolow, Viray provided Krutolow with a bogus receipt from
16 Memorial Sloan-Kettering Cancer Center in the amount of \$50 and dated December 20,
17 2008, with the intention that Krutolow give the false receipt to the IRS to substantiate the
18 false claims Viray made on the return. However, Krutolow made no such contribution
19 that year, and believes that the receipt was one she previously provided to Viray for a
20 contribution she made in 2006, and that Viray changed the date on the receipt to 2008.

21 **Harm Caused by Viray**

22 18. Viray's customers have been harmed because they paid Viray fees to prepare
23 proper tax returns, but Viray prepared returns that substantially understated their correct
24 tax liabilities. Many customers now face large income tax deficiencies and may be liable
25 for sizeable penalties and interest.

26 19. Viray's conduct harms the United States because her customers are
27 under-reporting and under-paying their correct tax liabilities. The IRS has identified 297
28

1 fraudulent federal income tax returns (of 304 that were examined) that Viray prepared
2 between January 1, 2008 and December 31, 2010, with a total of \$852,886 in lost revenue
3 (an average of over \$2,871 per return) based on false claims and deductions.

4 20. In addition to the direct harm caused by preparing tax returns that understate
5 customers' tax liabilities, Viray's activities undermine public confidence in the
6 administration of the federal tax system and encourage noncompliance with the internal
7 revenue laws.

8 21. Viray further harms the United States because the Internal Revenue Service
9 must devote its limited resources to identifying Viray's customers, ascertaining their
10 correct tax liabilities, recovering any refunds erroneously issued, and collecting any
11 additional taxes and penalties.

12 **Count I**

13 **Injunction under IRC § 7407**

14 22. The United States incorporates by reference the allegations in paragraphs 1
15 through 21.

16 23. Section 7407 of the IRC authorizes a district court to enjoin a tax return
17 preparer from engaging in conduct subject to penalty under IRC § 6694, or engaging in
18 any other fraudulent or deceptive conduct that substantially interferes with the proper
19 administration of the internal revenue laws, if the court finds that the preparer has engaged
20 in such conduct and that injunctive relief is appropriate to prevent the recurrence of the
21 conduct. Additionally, if the court finds that a preparer has continually or repeatedly
22 engaged in such conduct, and the court further finds that a narrower injunction (i.e.,
23 prohibiting only that specific enumerated conduct) would not be sufficient to prevent that
24 person's interference with the proper administration of the internal revenue laws, the court
25 may enjoin the person from further acting as a tax return preparer.
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27
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1 in connection with any material matter arising under the internal revenue laws and
2 knowing that if it is so used it will result in an understatement of another person's tax
3 liability.

4 32. Viray prepares federal tax returns for customers that she knows will
5 understate their correct tax liabilities, because Viray knowingly prepares returns claiming
6 improper expenses and deductions. Viray also prepares false documents purportedly
7 substantiating the bogus claims she makes on her customers' tax returns and submits these
8 documents to the IRS during her representation of customers during audits. Viray's
9 conduct is thus subject to a penalty under IRC § 6701.

10 33. If the Court does not enjoin Viray, she is likely to continue to engage in
11 conduct subject to penalty under IRC § 6701. Viray's preparation of returns claiming
12 improper expenses and deductions is widespread over many customers and tax years.
13 Injunctive relief is therefore appropriate under IRC § 7408.

14 **Count III**

15 **Injunction under IRC § 7402(a)**

16 **Necessary to Enforce the Internal Revenue Laws**

17 34. The United States hereby incorporates by reference the allegations in
18 paragraphs 1 through 33.

19 35. Section 7402 of the IRC authorizes a district court to issue orders of
20 injunction as may be necessary or appropriate for the enforcement of the internal revenue
21 laws.

22 36. Viray, through the actions described above, has engaged in conduct that
23 substantially interferes with the enforcement of the internal revenue laws.

24 37. Unless enjoined, Viray is likely to continue to engage in such improper
25 conduct and interfere with the enforcement of the internal revenue laws. If Viray is not
26 enjoined from engaging in fraudulent and deceptive conduct, the United States will suffer
27

1 irreparable injury by wrongfully providing federal income tax refunds to individuals not
2 entitled to receive them.

3 38. While the United States will suffer irreparable injury if Viray is not enjoined,
4 Viray will not be harmed by being compelled to obey the law.

5 39. Enjoining Viray is in the public interest because an injunction, backed by the
6 Court's contempt powers if needed, will stop Viray's illegal conduct and the harm it
7 causes the United States.

8 40. The Court should impose injunctive relief under IRC § 7402(a).

9 WHEREFORE, the United States of America prays for the following:

10 A. That the Court find that Maria Teresita Viray has continually and repeatedly
11 engaged in conduct subject to penalty under IRC § 6694, and has continually and
12 repeatedly engaged in other fraudulent or deceptive conduct that substantially interferes
13 with the administration of the tax laws, and that a narrower injunction prohibiting only
14 this specific misconduct would be insufficient;

15 B. That the Court, pursuant to IRC § 7407, enter a permanent injunction
16 prohibiting Maria Teresita Viray from acting as a federal tax return preparer;

17 C. That the Court find that Maria Teresita Viray has engaged in conduct subject to
18 a penalty under IRC § 6701, and that injunctive relief under IRC § 7408 is appropriate to
19 prevent a recurrence of that conduct;

20 D. That the Court find that Maria Teresita Viray has engaged in conduct that
21 interferes with the enforcement of the internal revenue laws, and that injunctive relief is
22 appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent
23 equity powers and IRC § 7402(a);

24 E. That the Court, pursuant to IRC §§ 7402(a), 7407, and 7408, enter a permanent
25 injunction prohibiting Maria Teresita Viray, and all those in active concert or participation
26 with her, from:

27 (1) acting as a federal tax return preparer or requesting, assisting in, or
28

1 directing the preparation or filing of federal tax returns,
2 amended returns, or other related documents or forms for
3 any person or entity other than herself;

4 (2) preparing or assisting in preparing federal tax returns that
5 she knows or reasonably should have known would result
6 in an understatement of tax liability or the overstatement
7 of federal tax refund(s) as penalized by IRC § 6694;

8 (3) engaging in any other activity subject to penalty under
9 IRC §§ 6694, 6701, or any other penalty provision in the
10 IRC;

11 (4) representing anyone other than herself before the Internal Revenue
12 Service; and

13 (5) engaging in any conduct that substantially interferes with
14 the proper administration and enforcement of the internal
15 revenue laws.

16 F. That the Court, pursuant to IRC §§ 7402(a), 7407, and 7408, enter an order
17 requiring Maria Teresita Viray to contact, within fifteen days of the Court's order, by
18 United States mail and, if an e-mail address is known, by e-mail, all persons for whom she
19 prepared federal tax returns or claims for a refund for tax years 2007 through 2010 to
20 inform them of the permanent injunction entered against her;

21 G. That the Court, pursuant to IRC §§ 7402(a), 7407, and 7408, enter an order
22 requiring Maria Teresita Viray to produce to counsel for the United States, within fifteen
23 days of the Court's order, a list that identifies by name, social security number, address,
24 e-mail address, and telephone number and tax period(s) all persons for whom she prepared
25 federal tax returns or claims for a refund for tax years 2007 through 2010;

26 H. That the Court, pursuant to IRC §§ 7402(a), 7407, and 7408, enter an injunction
27 requiring Maria Teresita Viray to provide a copy of the Court's order to all of Viray's
28

1 principals, officers, managers, employees, and independent contractors within fifteen days
2 of the Court's order, and provide to counsel for the United States within 30 days a signed
3 and dated acknowledgment of receipt of the Court's order for each person whom Viray
4 provided a copy of the Court's order;

5 I. That the Court retain jurisdiction over Maria Teresita Viray and over this action
6 to enforce any permanent injunction entered against her;

7 ~~J. That the United States be entitled to conduct discovery to monitor Maria Teresita~~
8 ~~Viray's compliance with the terms of any permanent injunction entered against her; and~~

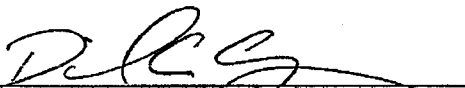
9 K. That the Court grant the United States such other and further relief, including
10 costs, as is just and reasonable.

11 Date: February 2, 2012

12 Respectfully submitted,

13 ANDRE BIROTTE, JR.
14 United States Attorney
15 SANDRA R. BROWN
16 Assistant United States Attorney
17 Chief, Tax Division

18 DANIEL W. LAYTON (SBN 240763)
19 Assistant United States Attorney
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**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA**

NOTICE OF ASSIGNMENT TO UNITED STATES MAGISTRATE JUDGE FOR DISCOVERY

This case has been assigned to District Judge George H. Wu and the assigned discovery Magistrate Judge is Ralph Zarefsky.

The case number on all documents filed with the Court should read as follows:

CV12- 1016 GW (RZx)

Pursuant to General Order 05-07 of the United States District Court for the Central District of California, the Magistrate Judge has been designated to hear discovery related motions.

All discovery related motions should be noticed on the calendar of the Magistrate Judge

=====

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:

Western Division
312 N. Spring St., Rm. G-8
Los Angeles, CA 90012

Southern Division
411 West Fourth St., Rm. 1-053
Santa Ana, CA 92701-4516

Eastern Division
3470 Twelfth St., Rm. 134
Riverside, CA 92501

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

ORIGINAL

ANDRE BIROTTE JR., U.S. Attorney
SANDRA BROWN, AUSA
Chief, Tax Division
DANIEL LAYTON, AUSA
300 N. Los Angeles St., #7211
Los Angeles, CA 90012

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA

CASE NUMBER

PLAINTIFF(S)

CV12-01016 b w (PZx)

v.

MARIA TERESITA VIRAY, individually and d/b/a
TVDM TAX SERVICES, MTV TAX SERVICES, and
NEW HORIZON TAX SERVICES

SUMMONS

DEFENDANT(S).

TO: DEFENDANT(S): Maria Teresita Viray, individually and d/b/a TVDM Tax Services, MTV Tax Services, and New Horizon Tax Services

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it), you must serve on the plaintiff an answer to the attached complaint _____ amended complaint counterclaim cross-claim or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff's attorney, Daniel Layton, whose address is 300 N. Los Angeles St., #7211, Los Angeles, CA 90012. If you fail to do so, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

FEB - 6 2012

Clerk, U.S. District Court

Dated: _____

By: _____

Deputy Clerk

(Seal of the Court)

[Use 60 days if the defendant is the United States or a United States agency, or is an officer or employee of the United States. Allowed 60 days by Rule 12(a)(3)].

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

COPY

I (a) PLAINTIFFS (Check box if you are representing yourself)

UNITED STATES OF AMERICA

DEFENDANTS

MARIA TERESITA VIRAY, individually and d/b/a TVDM TAX SERVICES, MTV TAX SERVICES, and NEW HORIZON TAX SERVICES

(b) County of Residence of First Listed Plaintiff (Except in U.S. Plaintiff Cases):
Los Angeles County

County of Residence of First Listed Defendant (In U.S. Plaintiff Cases Only):
Los Angeles County

(c) Attorneys (Firm Name, Address and Telephone Number. If you are representing yourself, provide same.)
DANIEL LAYTON, AUSA
US Attorney's Office
300 N. Los Angeles St. #7211, Los Angeles, CA 90012
Tel: (213) 894-6165 Fax: (213) 894-0115

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an X in one box only.)

- 1 U.S. Government Plaintiff 3 Federal Question (U.S. Government Not a Party)
 2 U.S. Government Defendant 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES - For Diversity Cases Only
(Place an X in one box for plaintiff and one for defendant.)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business in this State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business in Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

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.)
Pursuant to 26 U.S.C. Sections 7402(a), 7407, and 7408

VII. NATURE OF SUIT (Place an X in one box only.)

OTHER STATUTES	CONTRACT	TORTS	TORTS	PRISONER PETITIONS	LABOR
<input type="checkbox"/> 400 State Reapportionment	<input type="checkbox"/> 110 Insurance	PERSONAL INJURY	PERSONAL PROPERTY	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 710 Fair Labor Standards Act
<input type="checkbox"/> 410 Antitrust	<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 370 Other Fraud	<input type="checkbox"/> 530 Habeas Corpus	<input type="checkbox"/> 720 Labor/Mgmt. Relations
<input type="checkbox"/> 430 Banks and Banking	<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 371 Truth in Lending	<input type="checkbox"/> 535 General	<input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act
<input type="checkbox"/> 450 Commerce/ICC Rates/etc.	<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 380 Other Personal Property Damage	<input type="checkbox"/> 540 Death Penalty	<input type="checkbox"/> 740 Railway Labor Act
<input type="checkbox"/> 460 Deportation	<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 330 Fed. Employers' Liability	<input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 540 Mandamus/Other	<input type="checkbox"/> 790 Other Labor Litigation
<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations	<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 340 Marine	BANKRUPTCY	<input type="checkbox"/> 550 Civil Rights	<input type="checkbox"/> 791 Empl. Ret. Inc. Security Act
<input type="checkbox"/> 480 Consumer Credit	<input type="checkbox"/> 152 Recovery of Defaulted Student Loan (Excl. Veterans)	<input type="checkbox"/> 345 Marine Product Liability	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 555 Prison Condition	PROPERTY RIGHTS
<input type="checkbox"/> 490 Cable/Sat TV	<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 423 Withdrawal 28 USC 157	FORFEITURE/PENALTY	<input type="checkbox"/> 820 Copyrights
<input type="checkbox"/> 810 Selective Service	<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	CIVIL RIGHTS	<input type="checkbox"/> 610 Agriculture	<input type="checkbox"/> 830 Patent
<input type="checkbox"/> 850 Securities/Commodities /Exchange	<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 620 Other Food & Drug	<input type="checkbox"/> 840 Trademark
<input type="checkbox"/> 875 Customer Challenge 12 USC 3410	<input type="checkbox"/> 195 Contract Product Liability	<input type="checkbox"/> 362 Personal Injury-Med Malpractice	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881	SOCIAL SECURITY
<input type="checkbox"/> 890 Other Statutory Actions	<input type="checkbox"/> 196 Franchise	<input type="checkbox"/> 365 Personal Injury-Product Liability	<input type="checkbox"/> 443 Housing/Accommodations	<input type="checkbox"/> 630 Liquor Laws	<input type="checkbox"/> 861 HIA (1395ff)
<input type="checkbox"/> 891 Agricultural Act	REAL PROPERTY	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability	<input type="checkbox"/> 444 Welfare	<input type="checkbox"/> 640 R.R. & Truck	<input type="checkbox"/> 862 Black Lung (923)
<input type="checkbox"/> 892 Economic Stabilization Act	<input type="checkbox"/> 210 Land Condemnation		<input type="checkbox"/> 445 American with Disabilities - Employment	<input type="checkbox"/> 650 Airline Regs	<input type="checkbox"/> 863 DIWC/DIWW (405(g))
<input type="checkbox"/> 893 Environmental Matters	<input type="checkbox"/> 220 Foreclosure		<input type="checkbox"/> 446 American with Disabilities - Other	<input type="checkbox"/> 660 Occupational Safety /Health	<input type="checkbox"/> 864 SSID Title XVI
<input type="checkbox"/> 894 Energy Allocation Act	<input type="checkbox"/> 230 Rent Lease & Ejectment		<input type="checkbox"/> 440 Other Civil Rights	<input type="checkbox"/> 690 Other	<input type="checkbox"/> 865 RSI (405(g))
<input type="checkbox"/> 895 Freedom of Info. Act	<input type="checkbox"/> 240 Torts to Land				FEDERAL TAX SUITS
<input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice	<input type="checkbox"/> 245 Tort Product Liability				<input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)
<input type="checkbox"/> 950 Constitutionality of State Statutes	<input type="checkbox"/> 290 All Other Real Property				<input type="checkbox"/> 871 IRS-Third Party 26 USC 7609

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

If yes, list case number(s):

CY12-01016

FOR OFFICE USE ONLY: Case Number: _____

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

AFTER COMPLETING THE FRONT SIDE OF FORM CV-71, 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. Arise from the same or closely related transactions, happenings, or events; or
 B. Call for determination of the same or substantially related or similar questions of law and fact; or
 C. For other reasons would entail substantial duplication of labor if heard by different judges; or
 D. Involve the same patent, trademark or copyright, and one of the factors identified above in a, b or c also is present.

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.

Los Angeles 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.


Los Angeles 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.

Los Angeles County

X. SIGNATURE OF ATTORNEY (OR PRO PER):



Date

2/6/2012

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))