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(CWx)

1 THOMAS P. O'BRIEN
United States Attorney
2 SANDRA R. BROWN
Assistant United States Attorney
3 Chief, Tax Division
4 THOMAS D. COKER [SBN 136820]
Assistant United States Attorney
5 Room 7211, Federal Building
300 North Los Angeles Street
6 Los Angeles, California 90012
Telephone: (213) 894-2454
7 Facsimile: (213) 894-0115

8 Attorneys for United States of America

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

12
13 UNITED STATES OF AMERICA,) Case No. CV **CV08-02740**
14 Plaintiff,)
15 vs.) COMPLAINT TO REDUCE FEDERAL
16 PEYMON MOTTAHEDEH,) TAX ASSESSMENTS TO JUDGMENT
17 Defendant.)
18 _____)

19
20 The United States of America, by its undersigned counsel,
21 for its complaint against the above-named defendant alleges as
22 follows:

23 GENERAL ALLEGATIONS

24 Jurisdiction and Venue

25 1. This is a civil action brought by the United States to
26 reduce outstanding federal income tax assessments against
27 defendant PEYMON MOTTAHEDEH to judgment.
28

1 2. This action is brought at the direction of the Attorney
2 General of the United States and at the request and with the
3 authorization of a delegate of the Secretary of the Treasury,
4 pursuant to 26 U.S.C. § 7401, for the collection of federal
5 taxes.
6

7 3. The Court has jurisdiction over this action pursuant to
8 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1340 and 1345.

9 4. Defendant PEYMON MOTTAHEDEH is the taxpayer who resides
10 at 9582 Buttemere Road, Phelan, California, 92371. Accordingly,
11 venue for the complaint is within the Central District of
12 California under 28 U.S.C. §§ 1391(b) and 1396.
13

14 5. Although required to do so by law, defendant PEYMON
15 MOTTAHEDEH failed to file federal income tax returns for the
16 taxable years 1992, 1993 and 1994.

17 6. The Internal Revenue Service determined deficiencies in
18 defendant PEYMON MOTTAHEDEH'S 1992, 1993 and 1994 federal income
19 taxes and on February 26, 1996, issued to defendant PEYMON
20 MOTTAHEDEH a statutory notice of deficiency setting forth
21 deficiencies for each of the years 1992, 1993 and 1994.
22

23 7. Defendant PEYMON MOTTAHEDEH filed a timely petition
24 with the United States Tax Court for a redetermination of his tax
25 liability for the taxable years 1992, 1993 and 1994. The tax
26 court action was entitled Mottahedeh v. Commissioner, Docket No.
27 10592-96.
28

1 8. On or about January 5, 1998, the tax court entered it's
 2 decision in Mottahedeh v. Commissioner, finding deficiencies in
 3 defendant PEYMON MOTTAHEDEH'S income taxes for the years 1992,
 4 1993 and 1994.

5 9. Defendant PEYMON MOTTAHEDEH appealed the tax court
 6 decision to the Ninth Circuit Court of Appeals. On November 19,
 7 1998, the tax court decision was affirmed in Mottahedeh v.
 8 Commissioner, 165 F.3d 916 (9th Cir. 1998) (unpublished decision).
 9

10 10. On June 8, 1998, a delegate of the Secretary of the
 11 Treasury made assessments of delinquent federal income taxes and
 12 penalties against defendant PEYMON MOTTAHEDEH, consistent with
 13 the final decision of the tax court, in the amounts, and for the
 14 taxable periods set forth below:
 15

<u>Tax Year</u>	<u>Tax Amount</u>	<u>Failure to File Penalty</u>	<u>Failure to Pay Penalty</u>
1992	\$7,491	\$1,838	\$1,838
1993	\$8,146	\$2,037	\$2,036.50
1994	\$7,300	\$1,825	\$1,825

20 11. Defendant PEYMON MOTTAHEDEH is also liable for
 21 interest which has accrued on his unpaid taxes for the years
 22 1992, 1993 and 1994, from the date of assessment, in accordance
 23 with law.
 24

25 12. Proper and timely notice and demand for payment of the
 26 assessments set forth in paragraph 10 above was given to and made
 27 on defendant PEYMON MOTTAHEDEH.
 28


1 13. Despite timely notice and demand for payment of the
2 assessments described in paragraph 10 above, defendant PEYMON
3 MOTTAHEDEH has neglected, failed or refused to pay said
4 assessments and there remains due and owing on the assessments
5 the sum of \$47,729.27, plus accrued interest and penalties from
6 the date of assessment, and other additions, as provided by law,
7 less any payments or other credits applied.

9 WHEREFORE, plaintiff United States of America prays:

10 a. That the Court enter judgment in favor of the United
11 States and against defendant PEYMON MOTTAHEDEH as to his unpaid
12 Federal income tax liabilities for the calendar years 1992, 1993
13 and 1994, in the amount of \$47,729.27, as of June 8, 1998, plus
14 accrued interest and statutory additions thereon as provided by
15 law from the date of each assessment, including fees and costs as
16 allowed by law, whether accruing before or after the filing of
17 this complaint; and

19 b. That the Court award the United States its costs in
20 connection with the prosecution and maintenance of this action,
21 together with such other and further relief as is just and
22 proper.

27 DATED: April 24, 2008

24 THOMAS P. O'BRIEN
25 United States Attorney
26 SANDRA R. BROWN
27 Assistant United States Attorney
28 Chief, Tax Division

THOMAS D. COKER
Assistant United States Attorney

ORIGINAL

United States Attorney's Office
SANDRA BROWN, CHIEF TAX DIVISION
THOMAS D. COKER, AUSA
300 N. Los Angeles Street, Room 7211
Los Angeles, CA 90012
Email: thomas.coker@usdoj.gov

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

United States of America

PLAINTIFF(S)

v.

PEYMON MOTTAHEDEH

DEFENDANT(S).

CASE NUMBER

CV 08-02740 PA (CWx)

SUMMONS

TO: THE ABOVE-NAMED DEFENDANT(S):

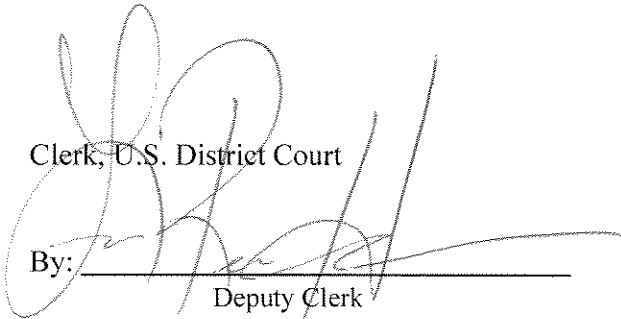
YOU ARE HEREBY SUMMONED and required to file with this court and serve upon plaintiff's attorney THOMAS COKER, AUSA, whose address is:

United States Attorney's Office
300 North Los Angeles Street, Room 7211 Tax Division
Los Angeles, CA 90012
Tel: (213) 894-2410 Fax: (213) 894-0115

an answer to the complaint amended complaint counterclaim cross-claim 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, judgement by default will be taken against you for the relief demanded in the complaint.

Dated: APR 25 2008

Clerk, U.S. District Court

By: 
Deputy Clerk

(Seal of the Court)

**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 Percy Anderson and the assigned discovery Magistrate Judge is Carla Woehrle.

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

CV08- 2740 PA (CWx)

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.

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

COPY

I (a) PLAINTIFFS (Check box if you are representing yourself <input type="checkbox"/> UNITED STATES OF AMERICA (b) County of Residence of First Listed Plaintiff (Except in U.S. Plaintiff Cases):	DEFENDANTS PEYMON MOTTAHEDEH County of Residence of First Listed Defendant (In U.S. Plaintiff Cases Only):
(c) Attorneys (Firm Name, Address and Telephone Number. If you are representing yourself, provide same.) United States Attorney Office THOMAS COKER, AUSA 300 N. Los Angeles Street Room 7211, LA CA 90012 Tel: (213) 894-2410 Fax (213) 894-5181	Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an X in one box only.) <input checked="" type="checkbox"/> 1 U.S. Government Plaintiff <input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party) <input type="checkbox"/> 2 U.S. Government Defendant <input type="checkbox"/> 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.) <table style="width:100%; border: none;"> <tr> <td style="width:30%;"></td> <td style="width:10%; text-align: center;">PTF</td> <td style="width:10%; text-align: center;">DEF</td> <td style="width:40%;"></td> <td style="width:10%; text-align: center;">PTF</td> <td style="width:10%; text-align: center;">DEF</td> </tr> <tr> <td>Citizen of This State</td> <td style="text-align: center;"><input type="checkbox"/> 1</td> <td style="text-align: center;"><input type="checkbox"/> 1</td> <td>Incorporated or Principal Place of Business in this State</td> <td style="text-align: center;"><input type="checkbox"/> 4</td> <td style="text-align: center;"><input type="checkbox"/> 4</td> </tr> <tr> <td>Citizen of Another State</td> <td style="text-align: center;"><input type="checkbox"/> 2</td> <td style="text-align: center;"><input type="checkbox"/> 2</td> <td>Incorporated and Principal Place of Business in Another State</td> <td style="text-align: center;"><input type="checkbox"/> 5</td> <td style="text-align: center;"><input type="checkbox"/> 5</td> </tr> <tr> <td>Citizen or Subject of a Foreign Country</td> <td style="text-align: center;"><input type="checkbox"/> 3</td> <td style="text-align: center;"><input type="checkbox"/> 3</td> <td>Foreign Nation</td> <td style="text-align: center;"><input type="checkbox"/> 6</td> <td style="text-align: center;"><input type="checkbox"/> 6</td> </tr> </table>		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
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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 1340 AND 1396

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

OTHER STATUTES <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce/ICC Rates/etc. <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities /Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Act <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Info. Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes	CONTRACT <input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loan (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	TORTS PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Fed. Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury-Med Malpractice <input type="checkbox"/> 365 Personal Injury-Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability	TORTS PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability BANKRUPTCY <input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 CIVIL RIGHTS <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 American with Disabilities - Employment <input type="checkbox"/> 446 American with Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	PRISONER PETITIONS <input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus/Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition FORFEITURE / PENALTY <input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs <input type="checkbox"/> 660 Occupational Safety /Health <input type="checkbox"/> 690 Other	LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS-Third Party 26 USC 7609
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VIII(a). IDENTICAL CASES: Has this action been previously filed and dismissed, remanded or closed? No Yes

If yes, list case number(s): _____

FOR OFFICE USE ONLY: Case Number: _____

CV08-02740

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):

Thomas Carter

Date

4/24/08

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))