

**IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF MISSOURI**

UNITED STATES OF AMERICA )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 MARVA BILBERRY, d/b/a BILBERRY )  
 BOOKKEEPING & TAX SERVICE )  
 )  
 Defendant. )

Civil No. 4:07-cv-00284-SOW

**COMPLAINT FOR PERMANENT INJUNCTION**

Plaintiff, the United States of America, states as follows for its complaint against defendant Marva Bilberry, individually and doing business as Bilberry Bookkeeping & Tax Service:

**Nature of the Action**

1. This action has been requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General of the United States, pursuant to the provisions of 26 U.S.C. (“I.R.C.”) §§ 7402, 7407, and 7408.

2. The United States brings this complaint to enjoin Bilberry and any persons in active concert or participation with her from directly or indirectly:

- (a) Preparing or filing, or helping others to prepare or file, federal income tax returns for anyone other than herself;
- (b) Causing or assisting other persons and entities to understate their federal tax liabilities;
- (c) Engaging in conduct subject to penalty under I.R.C. § 6701, *i.e.*, preparing or assisting others in the preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which Bilberry knows will (if so used) result in the understatement of another person’s tax liability;

- (d) Engaging in any conduct subject to penalty under I.R.C. § 6694, including preparing tax returns for customers that assert frivolous, reckless, or unrealistic positions; and
- (e) Engaging in any conduct subject to any penalty under the Internal Revenue Code.

3. An injunction is warranted based on Bilberry's continual and repeated violation of the internal revenue laws, including engaging in conduct subject to penalty under I.R.C. §§ 6701 and 6694.

### **Jurisdiction and Venue**

4. This Court has jurisdiction over this action to enjoin Bilberry from violating and interfering with the administration of the internal revenue laws pursuant to 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402, 7407, and 7408.

5. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396 because Bilberry resides in this judicial district.

### **Defendant**

6. On information and belief, Bilberry resides at 901 Rome Court in Belton, Missouri.

7. Bilberry conducts business through the unincorporated business Bilberry Bookkeeping & Tax Service with its principal place of business at 100 Skyvu Drive, Suite B, in Raymore, Missouri. She has been a paid tax-return preparer since at least 2002.

8. Bilberry is neither a licensed Certified Public Accountant nor a lawyer. She has no professional licenses. Bilberry has a bachelors degree in accounting from Park University. On information and belief, her only education or training in the area of income taxation is an H&R Block income tax preparation course and an income tax class at Park University.

## Overview of Defendant's Activities

9. Bilberry prepares tax returns for customers throughout Kansas and Missouri, with a majority of her customers in the greater Kansas City area.

10. Bilberry has prepared income tax returns for at least five tax-filing seasons. Over the last four tax-filing seasons (2003, 2004, 2005, and 2006) she prepared at least 902 federal income tax returns—143 returns for the 2003 tax year, 249 for the 2004 tax year, and 371 for the 2005 tax year, and at least 139 returns for the 2006 tax year to date.

11. In an October 4, 2006, interview with the an IRS revenue agent who was investigating her return preparation conduct, Bilberry claimed that although she was a paid income tax return preparer, she was “unfamiliar” with the Internal Revenue Code. She claimed that she instead refers to the RIA (Research Institute of America) Tax Manual provided by Drake Software, her tax software provider. When asked if she attended continuing education courses or seminars on tax law in order to stay current, she stated that tax laws changed “too much” to keep track of and she relies instead on her tax software.

12. Of 122 federal tax returns prepared by Bilberry that the IRS has reviewed, 98% were prepared incorrectly and required adjustments.

13. Before preparing a customer's tax return, Bilberry conducts only a brief interview of the customer and requests his or her W-2 forms. In many instances Bilberry reports deductions on returns based only on customers' oral recollections of their expenses without substantiating receipts. Several customers have advised the IRS that the expenses that Bilberry reported on their tax returns were substantially higher than the expenses that the customers told Bilberry about.

14. For tax years 2003, 2004, and 2005 Bilberry repeatedly prepared federal tax returns with falsely inflated expenses such as Schedule A medical expenses, unreimbursed employee business expenses, and charitable-contribution deductions. Additionally, Bilberry prepared

returns with false or fictitious Schedule C and E losses and IRA distributions. Also, Bilberry failed to report customers' state tax refunds as income. The chart below summarizes the adjustments the IRS made on the 122 Bilberry-prepared returns it examined:

<b>Adjustment Description</b>	<b>Number of Incidents</b>	<b>Average Adjustment Required</b>	<b>% of Occurrences in 122 Examined Returns</b>
<i>Medical Deductions</i>	68	\$8,664	55%
<i>Charitable Contributions</i>	105	\$5,315	86%
<i>Misc. Deductions</i>	103	\$5,163	84%
<i>Schedule C and E</i>	55	\$10,935	45%
<i>IRA Distributions</i>	16	\$3,952	13%
<i>State Tax Refunds</i>	27	\$650	21%

#### **Schedule A Deductions Falsely or Fraudulently Inflated by Bilberry**

15. Of the 122 tax returns reviewed by the IRS that Bilberry has prepared since 2003, at least 68 returns had false or fraudulently inflated medical expenses over the 7.5% minimum threshold. Bilberry's typical method of inflating deductions is to deduct the cost of health insurance premiums for employer-sponsored health insurance plans. Medical insurance premiums paid to employer-sponsored health insurance plans are not deductible because they are excludable from gross income pursuant to Section 106 of the Internal Revenue Code.

16. Of the 122 tax returns reviewed by the IRS that Bilberry has prepared since 2003, at least 105 had false or fraudulently inflated charitable contributions. Bilberry's typical method is either to intentionally inflate reported cash charitable contributions, or give false and fraudulent advice to customers as to what qualifies as a legitimate deduction under Section 170 of the Internal Revenue Code and then report what the customers tell her.

17. Of the 122 tax returns reviewed by the IRS that Bilberry has prepared since 2003, at least 103 returns had false or fraudulently inflated miscellaneous deductions. Nearly every

instance of inflated miscellaneous deductions resulted from claims of employee business expenses in violation of Section 162 of the Internal Revenue Code, including deductions for reimbursed business travel expenses, deductions for reimbursed work clothing or tools, and deductions for expenses not undertaken for the convenience of an employer or required by an employer.

18. During IRS examinations of their Bilberry-prepared tax returns, many Bilberry customers advised the IRS that they had no knowledge of how she came up with the deductions reported on their returns. For example:

- a. Bilberry prepared a 2004 income tax return for a couple residing in Peculiar, Missouri. Line 1 of Schedule A reported medical and dental expenses of \$7,625, yielding a deduction on Line 4 of \$2,214. During the IRS examination of their return, the couple stated that they did not know how Bilberry came to that amount of medical expenses, and that they had not had medical expenses exceeding 7.5% of their adjusted gross income, which is required to take such a medical-expense deduction. The IRS denied the deduction.
- b. Bilberry prepared 2004 and 2005 income tax returns for a customer residing in Kansas City, Missouri. Although the customer informed Bilberry that he made charitable contributions of only about \$250 during 2004 and \$500 during 2005, Bilberry inflated the customer's charitable contributions on Schedule A of his 2004 and 2005 returns. On Line 15 of the 2004 Schedule A, Bilberry reported an additional fictitious charitable gift of \$4,861 for a total charitable deduction of \$5,111. On Line 15 of the 2005 Schedule A, Bilberry reported an additional fictitious charitable gift of \$6,500 for a total charitable deduction of \$7,000. The IRS denied both fictitious deductions.
- c. Bilberry prepared 2003 and 2004 income tax returns for a customer residing in Kansas City, Missouri. Although the customer did not present Bilberry with un-reimbursed medical expense receipts and did not identify such medical expenses for tax years 2003 and 2004, Bilberry included medical expenses of \$10,451 on Line 1 of the Schedule A for the 2003 Form 1040 and \$8,096 on Line 1 of the Schedule A for the 2004 Form 1040. The IRS denied the claimed expenses.

19. Bilberry gives patently false advice to customers regarding deductions. For example:

- a. In March or April of 2005, Bilberry advised a Kansas City couple that gifts to family members and bills paid on behalf of family members during 2004 are validly deductible charitable contributions. Accordingly, Bilberry reported \$9,750 in purported charitable deductions on Line 18 of Schedule A of the customers' 2004 tax return. Gifts to family members for use by family members and bills paid on behalf of family members are not valid charitable deductions.
- b. In March or April of 2005, Bilberry advised a couple from Peculiar, Missouri that expenses for vehicle mileage and gas, work-related clothing, and tools are deductible despite the employer's reimbursement policy and regardless of whether the expenses were for the convenience of or required by the employer. Accordingly, Bilberry reported \$9,440 in work-related expenses on Line 23 of Schedule A of the couple's 2004 tax return, yielding a deduction of \$7,997 on Line 26 of Schedule A. Work-related expenses under I.R.C. § 162(a) are not deductible if reimbursed or reimbursable, not required, or for the convenience of the employer.

#### **Schedule C and E Deductions Falsely or Fraudulently Inflated by Bilberry**

20. Of the 122 tax returns reviewed by the IRS that Bilberry has prepared since 2003, at least 55 returns had falsely or fraudulently inflated Schedule C (Profit or Loss from Business) and E (Supplemental Income and Loss) deductions.

21. Of the 122 tax returns reviewed by the IRS that Bilberry has prepared since 2003, at least 45 returns had false or fraudulent Schedule C deductions. When the IRS examined those returns, these customers whose returns reflected Schedule C deductions could not substantiate claimed business expenses, or even acknowledged that they indeed had no business. Some of the Schedule C deductions resulted from Bilberry's misuse of Form 8829 for business use of the home, although the customers had not told Bilberry that they had any home business. For example:

- a. Bilberry prepared 2004 and 2005 income tax returns for a working single mother from Kansas City, Missouri. Although the woman did not own or manage her own business, she babysat for her nieces for two months each summer in 2004 and 2005. Although this customer provided no records of any business to Bilberry, or did not otherwise tell Bilberry that she had a

home business, Bilberry prepared a Schedule C for each year's return, listing a fictitious business name of Jeannette Child Care and claiming net losses of \$6,330 for 2004 and \$11,512 for 2005. Bilberry claimed each loss on Line 12 of the Forms 1040 for each tax year accordingly, falsely or fraudulently reducing the customer's income for each year by that amount. The IRS denied the claimed losses.

- b. Bilberry prepared 2004 and 2005 income tax returns for a beautician from Kansas City, Missouri. This customer is a salaried employee at a local salon, as well as an independent contractor. On the customer's 2004 Schedule C, Bilberry reported expenses of \$5,724 for insurance on Line 15 and \$5,330 for travel on Line 24. On the customer's 2005 Schedule C, Bilberry reported expenses of \$4,868 for travel on Line 24 and \$2,400 for gifts on Line 27. When the IRS examined the customer's return she said she did not know why Bilberry had reported such expenses, since she paid no such insurance, made no business-related gifts, walks to pick up supplies, and uses her car only for commuting. The IRS disallowed the expense deductions.
- c. During March or April of 2006 respectively, Bilberry prepared the 2005 tax returns for a customer from Lee's Summit, Missouri. The taxpayer is a salaried employee and runs a fingernail salon as a part-time business. On the taxpayer's 2005 Schedule C, Bilberry reported income of \$1,500 and expenses of \$16,550 for a net loss of \$15,050. During examination, the taxpayer could not identify why Bilberry had reported expenses over 11 times greater than her income from the part-time business, and claimed to have only given Bilberry her bank statements and appointment book entries related to the business. The IRS denied all but \$150 of the claimed Schedule C expenses.

22. Of the 122 tax returns reviewed by the IRS that Bilberry has prepared since 2003, at least 7 returns contained false or fraudulent Schedule E deductions. Many customers whose returns reflected Schedule E deductions could not substantiate the claimed expenses. Most Schedule E deductions resulted from Bilberry's misuse of expenses related to alleged "rental income," although customers identified no actual rental use. Specific examples of false or fraudulent Schedule E deductions include the following:

- a. Bilberry prepared a 2004 tax return for a couple from Lathrop, Missouri. On the return's Schedule E, Bilberry reported expenses of \$1,292 for a purported rental property for which no rent was reported as being collected. When the IRS examined the couple's return, the couple acknowledged that the "rental property" was in fact a room in their house that they provided

for free to a homeless couple, and the room was not used as a for-profit rental. Bilberry fraudulently or falsely reported these expenses on Line 17 of the couple's 2004 return, reducing their reported income accordingly. The IRS disallowed the expense deductions.

- b. Bilberry prepared a 2005 tax return for a customer from Gallatin, Missouri. Bilberry reported Schedule E rental income of \$1,050 and expenses of \$16,803 for a farmhouse in Denver, Missouri. When the IRS examined the return, the customer told the IRS that the farmhouse was actually not available or intended for use as rental property after March of 2005 due to legal problems with an earlier tenant, and therefore she could not substantiate any rental expenses during this time. The IRS disallowed the \$16,803 in expenses falsely reported by Bilberry.

### **IRA Distribution Deductions Falsely or Fraudulently Inflated by Bilberry**

23. Of the 122 tax returns reviewed by the IRS that Bilberry has prepared since 2003, at least 16 returns contained falsely or fraudulently inflated IRA deductions. Bilberry prepared returns which reflected contributions to qualifying plans which lacked substantiation, falsely deducted pre-tax contributions to retirement plans as IRA contributions, omitted reportable IRA distributions, and reportable early IRA distributions.

24. For example, Bilberry prepared the 2004 and 2005 federal income tax returns of a couple from Lee's Summit, Missouri. On their returns Bilberry claimed \$5,678 in medical expenses and \$2,480 in IRA contribution deductions for 2004, and \$8,092 in medical expenses for 2005. When the IRS questioned the couple about the medical expenses and IRA deductions, they told the IRS that Bilberry had advised them that they could claim deductions without having substantiating receipts. The IRS denied the IRA deductions and medical expenses as unsubstantiated.

### **State Tax Refunds Falsely or Fraudulently Unreported by Bilberry**

25. Of the 122 tax returns reviewed by the IRS that Bilberry has prepared since 2003, at least 27 returns falsely or fraudulently failed to include as income to her customers any state tax refunds from the previous year.

26. Several customers claimed that although they received previous years' state income tax refunds, Bilberry never asked for information about such refunds and failed to inform customers that such refunds were taxable as income.

### **Harm to the United States**

27. Bilberry's preparation of false and fraudulent returns has resulted in customers significantly under-reporting and underpaying their taxes.

28. The IRS must audit Bilberry's customers to determine their correct tax liabilities, or request that they file correct amended returns. Such effort is required for each customer's return for each tax year for which Bilberry prepared their return.

29. The IRS has thus far examined the tax liabilities of 54 Bilberry customers as reported on 122 federal income tax returns, covering tax years 2003, 2004, and 2005. Those preliminary examinations reveal that those customers under-reported and underpaid taxes by at least \$380,250. The following chart breaks the actual damages down per tax year examined:

<b>Tax Year</b>	<b>Returns Examined</b>	<b>% Examined Out of Total Returns Prepared</b>	<b>Average Adjustment</b>	<b>Average Tax Due</b>	<b>Damage to Gov't</b>
2003	22	15.38%	\$26,243	\$3,736	\$82,199
2004	56	22.49%	\$19,164	\$2,807	\$154,379
2005	44	11.90%	\$19,886	\$3,341	\$143,672
<b>TOTALS</b>	<b>122</b>	<b>15.99%</b>	<b>-----</b>	<b>-----</b>	<b>\$380,250</b>

30. Extrapolating these figures to all returns Bilberry prepared for 2003, 2004, and 2005, the IRS estimates the total damages to the United States caused by Bilberry's preparation of false or fraudulent tax returns to be approximately \$2,472,702. The following chart breaks down the extrapolated damages:

<b>Tax Year</b>	<b>Total Returns Prepared</b>	<b>Average Tax Due</b>	<b>Extrapolated Damage to Gov't</b>
2003	143	\$3,736	\$534,248
2004	249	\$2,807	\$698,943
2005	371	\$3,341	\$1,239,511
<b>TOTALS</b>	<b>763</b>	<b>-----</b>	<b>\$2,472,702</b>

31. The estimated damages do not fully account for the harm to the United States because there are substantial additional costs to the government for investigating and correcting Bilberry's false and fraudulently prepared returns and collecting the unpaid tax liabilities.

**Count I: Injunction under I.R.C. § 7407**

32. The United States incorporates by reference the allegations contained in paragraphs 1 through 31.

33. I.R.C. § 7407 authorizes a district court to enjoin an income tax preparer from specified misconduct (which is described in I.R.C. §§ 6694, 6695, and § 7407 itself) if the court finds that injunctive relief is appropriate to prevent recurrence of such conduct.

34. If a court finds that a person has continually or repeatedly engaged in such misconduct and that a narrower injunction prohibiting only that specific conduct would not be sufficient to prevent the person's interference with the proper administration of the internal revenue laws, the court may enjoin the person from acting as an income return preparer.

35. I.R.C. § 6694 provides that a tax return preparer is subject to penalty if he or she prepares a return or claim for refund understating a customer's tax liability based on a position for

which there is no realistic possibility of the position being sustained on its merits, and the preparer knew or should have known of the position. A return preparer is subject to a larger penalty if the understatement is due to the preparer's willful attempt to understate the liability or the reckless or intentional disregard of rules or regulations.

36. Bilberry prepared tax returns for customers which unlawfully reduced customers' reported personal income, inflated or falsely claimed unreimbursed medical expenses, inflated or falsely claimed charitable contributions, inflated or falsely claimed miscellaneous expenses, falsely claimed Schedule C expenses for which no business existed, inflated or falsely claimed deductions for unsubstantiated IRA contributions, and failed to report state tax refunds. Bilberry did so knowing or having reason to know that such expenses and deductions had no validity in fact and no possibility of being sustained on the merits. Bilberry prepared such tax returns in willful attempts to understate the taxpayers' liability and in reckless and intentional disregard of internal revenue laws and regulations.

37. Bilberry has prepared at least 902 federal income tax returns for customers for submission to the IRS, a substantial number of which contain unlawful mischaracterizations and other false or fraudulent statements about the customers' income, deductions, and tax liability. IRS examinations required adjustments to 120 of 122 tax returns yielding a tax loss to the government of over \$380,250 so far. Extrapolated to the 763 returns Bilberry prepared for tax years 2003, 2004, and 2005, the tax loss to the government exceeds \$2,472,702.

38. Bilberry has continually and repeatedly engaged in conduct subject to penalty under I.R.C. § 6694. Bilberry's false or fraudulent return preparation substantially interferes with the administration of the internal revenue laws, and she is subject to injunction under I.R.C. § 7407. Bilberry has continually and repeatedly engaged in fraudulent and deceptive conduct that interferes with the proper administration of the internal revenue laws.

39. An injunction prohibiting only Bilberry's preparation of returns understating taxpayers' liabilities and including unrealistic positions is not sufficient to prevent her from further interfering with the proper administration of the internal revenue laws.

**Count II: Injunction under I.R.C. § 7408**

40. The United States incorporates by reference the allegations contained in paragraphs 1 through 39.

41. I.R.C. § 7408 authorizes a district court to enjoin persons who have engaged in conduct subject to penalty under I.R.C. § 6701 from engaging in further such conduct if injunctive relief is appropriate to prevent recurrence of the conduct.

42. Section 6701 penalizes a person who aids or assists in, procures, or advises with respect to the preparation or presentation of any portion of a federal tax return, refund claim, or other document, knowing or having reason to believe that such document will be used in connection with any material matter under the tax laws, and knowing that such portion, if used, would result in an understatement of another person's tax liability.

43. Bilberry prepared tax returns for customers with falsely or fraudulently inflated expenses and deductions. Bilberry prepared and filed false federal tax returns for these customers knowing that the filing of tax returns would result in understatements of customers' correct tax liability and that many of the claimed expenses could not be substantiated.

44. Bilberry engaged in conduct subject to penalty under I.R.C. § 6701, and is subject to an injunction under I.R.C. § 7408.

45. I.R.C. §§ 7402 and 7408 authorize a court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws. Bilberry, through her conduct described above, has engaged in conduct that substantially interferes with the

enforcement of the internal revenue laws. Accordingly, an injunction from further tax preparation and related conduct is necessary and appropriate.

### **Count III. Injunction Under I.R.C. § 7402**

46. The United States incorporates by reference the allegations contained in paragraphs 1 through 45.

47. I.R.C. 7402(a) authorizes a court to issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws, even if the United States has other remedies available for enforcing those laws.

48. Bilberry knew or had reason to know that the contents of the Forms 1040 she prepared and filed or caused to be filed had no basis in fact, that the statements she made therein were false, and that the statements made to customers regarding the deductibility of expenses would result in unlawfully reducing customers' reported tax liabilities. Bilberry made factual misstatements to customers and failed to undertake proper due diligence in investigating the propriety of claimed deductions and unreported income.

49. Bilberry is subject to an injunction under I.R.C. § 7402 for her conduct and actions. Unless enjoined by this Court, Bilberry is likely to continue to engage in such conduct.

**WHEREFORE**, plaintiff, the United States of America, respectfully prays for the following relief:

A. That the Court find that Bilberry, d/b/a Bilberry Bookkeeping & Tax Service, has continually and repeatedly engaged in conduct subject to penalty under I.R.C. §§ 6701 and 6694, and has engaged in conduct that interferes with the administration and enforcement of the internal revenue laws;

B. That the Court find that injunctive relief is appropriate under I.R.C. §§ 7402, 7407, and 7408 to prevent Bilberry, d/b/a Bilberry Bookkeeping & Tax Service, and anyone acting in concert with her from further recurrence of such conduct;

C. That the Court enter a permanent injunction pursuant to I.R.C. §§ 7402, 7407, and 7408, prohibiting Bilberry, d/b/a Bilberry Bookkeeping & Tax Service, from:

- (a) Preparing or filing, or helping others to prepare or file, federal income tax returns for anyone other than herself;
- (b) Causing or assisting other persons and entities to understate their federal tax liabilities and avoid paying federal taxes;
- (c) Engaging in conduct subject to penalty under I.R.C. § 6701, *i.e.*, preparing or assisting others in the preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which Bilberry knows will (if so used) result in the understatement of another person's tax liability;
- (d) Engaging in any conduct subject to penalty under I.R.C. § 6694, including preparing tax returns for customers with frivolous or unrealistic positions; and
- (e) Engaging in any conduct subject to any penalty under the Internal Revenue Code;

D. That the Court order Bilberry to turn over to counsel for the United States a list of the names, addresses, e-mail addresses, phone numbers, and Social Security numbers of all customers for whom she or Bilberry Bookkeeping & Tax Service has created, prepared, or filed federal tax returns or whom she has advised, counseled, or otherwise assisted regarding the preparation of federal tax returns or advised regarding their tax liability;

E. That the Court order Bilberry to contact all persons for whom she or Bilberry Bookkeeping & Tax Service prepared, helped to prepare, or file any federal income tax returns or any other federal tax related document, and inform those persons of the entry of the Court's findings concerning the falsity of the tax returns or tax-related documents and the possibility of

the imposition of penalties against them, and the fact that an injunction has been entered against Bilberry;

F. That the Court order Bilberry to complete the requirements listed in paragraphs D and E within 20 days of the Court's permanent injunction, and order Bilberry to file with the Court a certificate of compliance with those requirements, signed under penalties of perjury, along with evidence of compliance, within 20 days of the Court's permanent injunction;

G. That the Court allow the United States full post-judgment discovery to monitor compliance with the injunction;

H. That this Court retain jurisdiction over this action for purposes of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest; and

I. That the Court grant the United States such other and further relief, including costs, as the Court deems appropriate.

The United States respectfully requests that the trial for this matter be held in the United States District Courthouse in Kansas City, Missouri.

Dated this 11th day of April, 2007.

JOHN F. WOOD  
United States Attorney

/s/ Thomas W. Curteman, Jr.  
THOMAS W. CURTEMAN, JR.  
Virginia Bar No. 70924  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 7238  
Washington, D.C. 20044  
Telephone: (202) 616-9379  
Fax: (202) 514-6770  
E-mail: [thomas.w.curteman.jr@usdoj.gov](mailto:thomas.w.curteman.jr@usdoj.gov)

/s/ Charles M. Thomas  
CHARLES M. THOMAS  
Missouri Bar No. 28522  
Assistant United States Attorney  
Western District of Missouri  
Charles Evans Whittaker Courthouse  
400 E. 9th Street, Fifth Floor  
Kansas City, Missouri 64016  
Telephone: (816) 426-3130  
Fax: (816) 426-3165  
E-mail: [charles.m.thomas@usdoj.gov](mailto:charles.m.thomas@usdoj.gov)

Attorneys for Plaintiff.