

1 DIANE J. HUMETEWA  
 United States Attorney  
 2  
 3 G. PATRICK JENNINGS  
 Trial Attorney, Tax Division  
 U.S. Department of Justice  
 4 PO Box 683  
 Ben Franklin Station  
 5 Washington DC 20044-0683  
 Telephone: (202) 307-6648  
 6 Facsimile: (202) 307-0054  
[Guy.P.Jennings@usdoj.gov](mailto:Guy.P.Jennings@usdoj.gov)

7 Attorneys for the United States of America

8  
 9 IN THE UNITED STATES DISTRICT COURT FOR THE  
 10 DISTRICT OF ARIZONA

11  
 12 GOLDEN WEST HOLDINGS TRUST;

13 Plaintiff,

14 v.

15 UNITED STATES OF AMERICA and  
 16 INTERNAL REVENUE SERVICE,

17 Defendants.

18 \_\_\_\_\_  
 19 AND CONSOLIDATED CASES

Case No. 05-2237 PHX SMM (LEAD)  
 Case No. 05-2239 PHX JAT (CONS.)  
 Case No. 05-2238 PHX JAT (CONS.)

**UNITED STATES' MOTION FOR  
SUMMARY JUDGMENT**

20 The United States submits this motion for summary judgment pursuant to Rule  
 21 56 of the Federal Rules of Civil Procedure. The United States contends that there is no  
 22 genuine issue of material fact and that the United States is entitled to judgment as a  
 23 matter of law on the two issues presented in this case. First, agents of the Internal  
 24 Revenue Service had a good faith belief that the collection of tax from William G.  
 25 Wadman, V, was in jeopardy. Therefore, the jeopardy levy executed against Wadman  
 26 in April of 2005 by the Internal Revenue Service was reasonable under the  
 27  
 28

1 circumstances. Second, two entities, Golden West Holdings Trust and Tri-Star Real  
2 Estate Investment Trust, are nominees, alter egos, or mere conduits of Wadman.  
3 Therefore this Court lacks jurisdiction to hear the claims of wrongful levy by Golden  
4 West Holdings Trust and Tri-Star Real Estate Investment Trust, because they are in  
5 fact the taxpayer, William G. Wadman.

6 This motion is supported by a memorandum of points and authorities, a separate  
7 statement of material facts, and the Declarations of Karen Bloxham, Calvin Byrd, G.  
8 Patrick Jennings, and Avram Salkin, submitted herewith.

9 DIANE J. HUMETEWA  
10 United States Attorney

11 Dated: September 26, 2008

12 /s/ G. Patrick Jennings  
13 G. PATRICK JENNINGS  
14 Trial Attorney, Tax Division  
15 U.S. Department of Justice  
16 Post Office Box 683  
17 Ben Franklin Station  
18 Washington, D.C. 20044  
19 Telephone: (202) 307-6648