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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	Case No. CV 14-03884 DDP (Ex)
)	
Plaintiff,)	ORDER STRIKING DEFENDANTS'
)	"SECOND RESPONSE TO SUMMONS AND
v.)	COMPLAINT"
)	
IVAN M. FORBES; ELKE J.)	[DOCKET NUMBER 27]
FORBES,)	
)	
Defendants.)	
_____)	

Presently before the Court is Plaintiff's motion to strike Defendants' "Second Response to Summons and Complaint," (Dkt. No. 26), in its entirety. (Dkt. No. 27.) The Court previously struck Defendants' first "Response to Summons and Complaint" as being entirely composed of immaterial statements and insufficient defenses. (Dkt. No. 25.) The "Second Response" rehearses exactly the same arguments as Defendants' first "Response": namely, that jurisdiction is not proper and that Plaintiff was required to verify the allegations in the Complaint with sworn declarations. (Dkt. No. 26 at ¶¶ 2-4.) As Defendants have still not stated a cognizable objection to the Court's jurisdiction, and as it is

1 still the case that the Complaint need not be supported by sworn
2 declarations, these arguments are no more availing here than they
3 were the first time.

4 Defendants also apparently argue that the United States is not
5 the "real party in interest" in this case, and they ask the Court
6 to "compel the real party in interest in this action." (Id. at ¶
7 5.) The United States government is self-evidently, and by
8 statute, the correct party to bring an action to collect taxes owed
9 to the United States government:

10 The district courts of the United States *at the instance of*
11 *the United States* shall have such jurisdiction . . . to render
12 such judgments and decrees as may be necessary or appropriate
13 for the enforcement of the internal revenue laws. The remedies
14 hereby provided are in addition to and not exclusive of any
15 and all other remedies *of the United States* in such courts or
16 otherwise to enforce such laws.

17 26 U.S.C. § 7402(a) (emphases added). There is no other necessary
18 party to the action.

19 Because Defendants' "Second Response" is, much like the first,
20 unresponsive to the Complaint, and because it still states no
21 sufficient defenses, the motion to strike is GRANTED.

22

23 IT IS SO ORDERED.

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26 Dated: November 19, 2014

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DEAN D. PREGERSON
United States District Judge